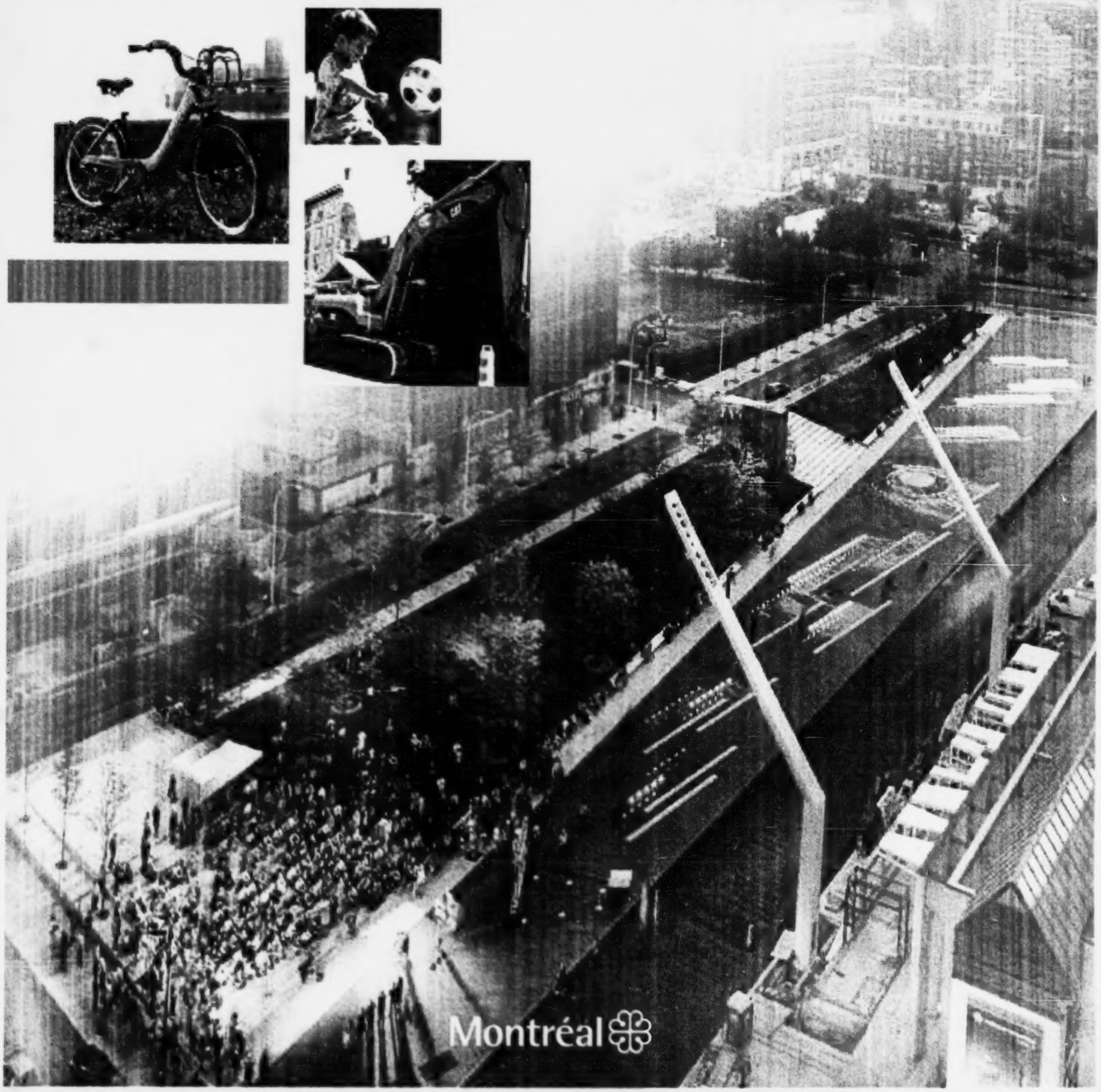
Montréal
*en* ***action***

# 2010 Ville de Montréal Budget



Montréal

Montréal

# THE 2010 MONTRÉAL MUNICIPAL BUDGET

## ADDENDUM PERTAINING TO TAXES COLLECTED IN LACHINE

This addendum serves to correct certain changes in tax rates and in the tax burden for Lachine. The borough did not adopt the initially planned local service tax. Revised taxes and percentages follow:

**Page 126:**

Borough service tax: 0.0356
Average cumulative rate (boroughs): 0.0858
Total average cumulative rate: 1.0934

**Page 127:**

Borough service tax: 0.1164
Average cumulative rate (boroughs): 0.1666
Total average cumulative rate: 1.2668

**Page 128:**

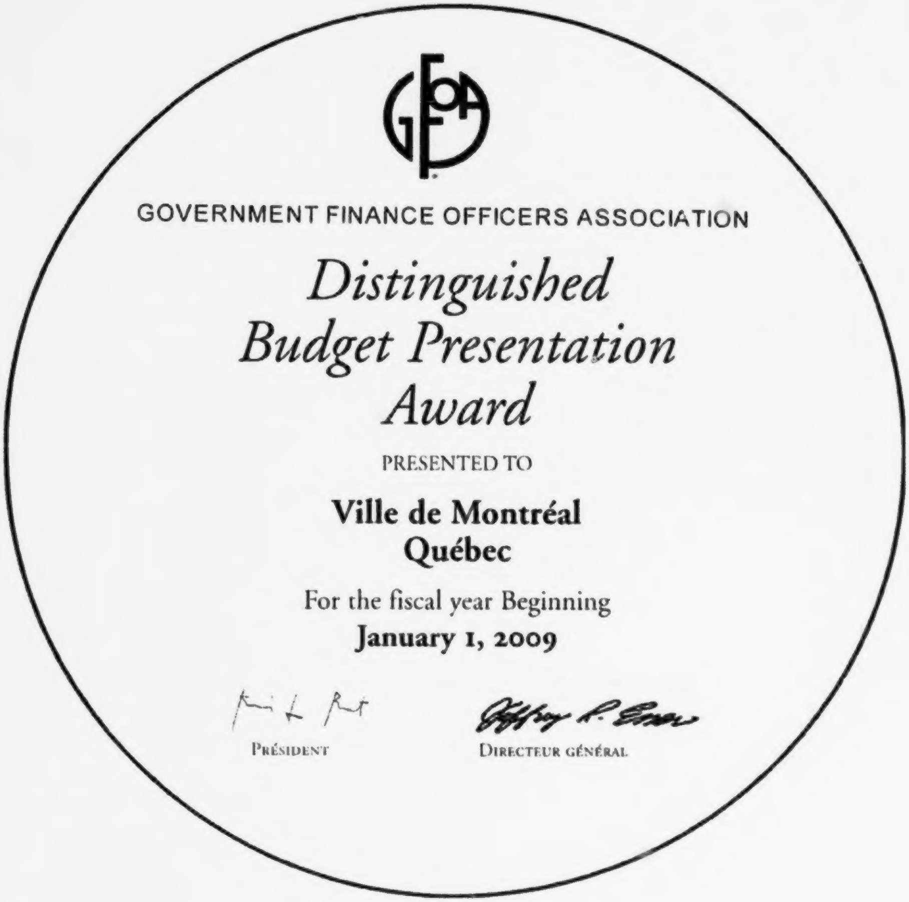
Borough service tax: 0.0094
Average cumulative rate (boroughs): 0.0596
Total average cumulative rate: 4.1050

**Page 136:**

**Residential properties:**
General tax burden: 5.5%
Borough service tax: 2.3%
**Overall tax burden: 7.8%**

**Non-residential properties:**
General tax burden: 6.0%
Borough service tax: 0.1%
**Overall tax burden: 6.1%**

January 13, 2010



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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PRESENTED TO

**Ville de Montréal**
**Québec**

For the fiscal year Beginning
**January 1, 2009**

Président

Directeur général

The *Government Finance Officers Association (GFOA)*, with members representing the United States and Canada, has accorded the Ville de Montréal its 2009 Distinguished Budget Presentation Award.

To earn this annual award, a public administration must produce documents that fulfill all the criteria for materials that combine general policy statements with information on financial activities and planning wich also may used as communications tools.

The Montréal municipal administration feels that these budget documents respect the same criteria and intends to submit them for the 2010 Award.

# 2010 Budget

Adopted by
the Montréal City Council
January 25, 2010

and

the Urban Agglomeration Council
January 26, 2010

Prepared by
The Service des finances

**NOTE**

Unless otherwise noted, all budgetary figures appearing in this document are represented in thousands of dollars.

## USER GUIDE TO THE BUDGET

The 2010 Budget documents will be distributed to some users in both printed and Web-based formats. For others, these texts will only be available on the Services des finances Web site at **ville.montreal.qc.ca/**finances. The presentation of financial information in these budget documents corresponds with the manner in which power is distributed between the City Council and the Urban Agglomeration Council.

**2010 Budget** (*French version available January 13, 2010—printed and Web-based formats. English version available in Web format only*)

- **Messages:** contains messages from the Mayor and the Vice-Chair of the Executive Committee, responsible for Finance, the Director General and the Principal Director and Treasurer, as well as highlights of the 2010 Operating Budget and the 2010-2012 Three-Year Capital Works Program.
- **Business Plan:** contains a statement of the guidelines and strategies to be advanced by the administration in meeting its long-term goals.
- **Profile of Montréal:** reveals different facets of the city, outlines its political organization and serves as an economic portrait of Montréal.
- **City Budget:** illustrates the budgetary premises that have been employed in producing the budget and provides the Certificate of the Treasurer who guarantees that appropriations earmarked in fiscal 2010 for debt service payments and obligations under law and pursuant to decisions are both necessary and available. This section also outlines the city's Overall Budget by activity and by organizational entity.
- **Additional Information:** presents the budget by expenditure by item and reviews remuneration, the municipal workforce and expenditures by item.
- **Three-Year Capital Works Program:** provides a summary of the 2010-2012 Three-Year Capital Works Program. This program also presents investments by borough and by city department.
- **Debt and Financial Portrait:** provides a picture of the city's indebtedness.
- **Consolidated Budget:** presents the city's budget, including that of its reporting entities.
- **City Council Budget:** provides details of the budget falling under the authority of the City Council, taxation by the City Council and the latter's Three-Year Capital Works Program.
- **Urban Agglomeration Council Budget:** provides details of the budget that falls under the authority of the Urban Agglomeration Council, aliquot shares by the urban agglomeration and the latter's Three-Year Capital Works Program.
- **Appendices**: include explanations on the budget presentation structure, the main accounting policies pertaining to the Operating Budget, the sharing of responsibilities, preparation of the 2010 Budget, a list of facilities, infrastructure and activities of collective interest, a summary of financial policies and a map of sectors in which the parking lot tax will be charged. The appendices also provide information on the Water Fund, a consolidated portrait of transportation investments and the Investment Fund. A list of special definitions, abbreviations and acronyms that appear in the budget is also provided.

**Budget by Borough and City Department** (*Web only as of January 13, 2010*)

- Boroughs: organizational chart, revenues and expenditures by activity.
- City departments: organizational chart, revenues and expenditures by activity.

**Three-Year Capital Works Program by borough and by city department** (*Web only as of January 13, 2010*)

- Boroughs: each borough's investment projects.
- City departments: each department's investment projects.

**Supplementary Information Book** (*Web only as of January 13, 2010*)

- The Supplementary Information Book contains texts pertaining to changes, actions and municipal projects that have a direct bearing on the city's financial management. This book serves as a reference on various topics of current budgetary or financial interest. It can also be used to develop more information on such matters and provides background information for placing such topics within their respective socio-economic.

**Miscellaneous** (*Web only*)

- The 2010 Consolidated Budget.
- Financial Policies.
- Prior Three-Year Capital Works Programs and Budgets.
- Prior and Current Annual and Financial Reports.
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# MESSAGES
# AND HIGHLIGHTS

## MESSAGE FROM THE MAYOR AND THE VICE-CHAIRMAN OF THE EXECUTIVE COMMITTEE, RESPONSIBLE FOR FINANCE

Dear Madam, Sir:

We are pleased to table the Ville de Montréal 2010 Budget, which outlines the measures we plan to implement to fulfill our commitments and meet the expectations of Montrealers.

For a second year in a row, we must contend with the international economic crisis and its effects on the city's projected revenues and its obligations toward the community.

Given the extent of the anticipated economic crisis in 2009, we reacted rapidly and cautiously to implement specific measures to attenuate its impact. These efforts were recognized by major credit-rating firms, which continued to award the city the highest rating in its history. This has enabled us to maintain a steady course in 2010, progressing with a number of priority investments, safeguarding the quality of our living environment and promoting the city's cultural and economic strength.

Despite effective measures, city revenues were less than anticipated, especially regarding investment income. Consequently, we must set priorities for our commitments and make difficult but consistent choices. Because of non-existent growth revenue, the administration is compelled to increase the tax rate if we are to maintain the same level of community services and carry out projects that are essential to Montréal's future. Moreover, we will continue to manage public funds soundly and with greater discipline.

Certain procedures are being re-examined thoroughly, including purchasing, tendering and the awarding of contracts. This review will demand greater responsibility and accountability on the part of elected officials and the entire public service regarding future decisions.

We will continue to invest in projects and programs that contribute significantly to improving the living conditions of Montréal families, especially in such areas as housing, security and parks.

Also, we strongly support the completion of the Montréal Transportation Plan through investments of approximately one-half-billion dollars. What's more, for the first time ever, the city will use its enabling powers to introduce a special tax on non-residential indoor and outdoor parking spaces. The $20 million generated by this tax will be used as a lever for investments included in the Transportation Plan. The decisions will be made with a view to promoting sustainable development, public transport, the reduction of greenhouse gas emissions, environment protection and to developing alternate modes of active and mass transportation.

Thanks to the Québec government, several major projects will make significant headway, including the East train, reserved lane along Pie-IX and Métro extension. Needless to say, we will support, with confidence, the projects included in the Transportation Plan, whose audacity and pro-environment stand have been hailed in Copenhagen. The realization of several projects included in the Transportation Plan will help Montréal become a reference in the field, in time to celebrate the city's 375th anniversary in 2017.

These initiatives will complement Montréal's First Strategic Plan for Sustainable Development, which will be updated to cover the 2010-2015 period. The valorization of residual waste, improved parks and green spaces and the protection of natural habitats will become priorities in this International Year of Biodiversity.

The success of Montréal is linked directly to concrete and hard-driving actions in the field of economic development. To achieve this, and despite the economic crisis, we also will continue to implement projects with partners capable of helping Montréal move forward. Major development projects are on the horizon, and we will fully support, as best we can, the development Montréal must enjoy.

We are committed to enhancing Montréal as a model city for creativity, knowledge, culture and innovation. This is why we intend to invest in realistic but ambitious projects that will make Montrealers proud of their city, through the development of the BIXI project, which serves as a great ambassador for Montréal on the international scene and the completion of the second phase of the Quartier des spectacles.

Elected officials and the public service will make a success of the commitments included in this budget, through determination, discipline and vision typical of an administration dedicated to maintaining the momentum of a unique, radiant and action-oriented city. It is by joining forces that, together, we will improve our quality of life. Let us take pride in our achievements and work together to build our metropolis.

Gérald Tremblay
Mayor of Montréal and
Chairman of the Executive Committee

Alan DeSousa, FCA
Vice-Chairman of the Executive Committee,
responsible for Finance

## MESSAGE FROM THE DIRECTOR GENERAL AND THE TREASURER

Dear Fellow Residents,

As Montréal's new Director General, it is with personal and professional pride and enthusiasm that I join with the city's Treasurer to present the 2010 Budget in a year that we believe brings the promise of new growth and opportunities.

The city must contend with the international economic and financial consequences that marked 2009. Although Montréal certainly did not escape the impact of this crisis, it did hold up better than other locations, largely due to projects it had already initiated, to the $125 million it injected to offset the effects of the situation and to its prudent management of the public debt. The major rating agencies took note of Montréal's conscientious management efforts by once again renewing our excellent credit rating and giving us the strategic flexibility we need to build our metropolis at competitive interest rates.

Although prudence is more important than ever before, it is also time to mobilize our people and devise innovative methods. It is precisely in this spirit that we have begun reviewing the city's processes for awarding and administering public contracts. This review results, of course, from the mayor's decision to suspend most calls to tender and contract awards temporarily. This delay in investment is momentary, however, and will have absolutely no impact on city operations or services to residents. When this suspension is lifted, we will have installed measures to ensure an optimal price-quality ratio in contracts awarded and better control over the management of public funds. Furthermore, we shall draw upon priorities for capital expenditures in the 2010 through 2012 period based on the city's commitments, as outlined in the budget, and its financial capabilities.

As part of this revision process, we can confirm that 2010 will also be a year dedicated to restoring the expertise the city needs to install appropriate supervisory mechanisms and controls over all sectors requiring municipal involvement. We must accordingly invest in the qualifications and mobilization of city employees who provide outstanding public service on a daily basis. This is why the city will, for example, hire new workers over the course of the coming year, so that it can maintain and develop its internal expertise in areas such as project management, engineering, procurement, legal services and financial controls.

We shall accordingly strive in 2010 to support the Administration in meeting the ambitious goals of its business plan, while seeing to the development of an increasingly more effective municipal workforce and to the efficient, rigorous and strict management of public moneys. Residents can rely on the skill, goodwill and hard work of our vast team, which will proudly deploy every effort necessary to meet the priorities set out in this budget.

Louis L. Roquet

Louis Roquet
Director General

Robert Lamontagne, CA, MBA
Principal Director and Treasurer

## HIGHLIGHTS OF THE 2010 BUDGET

### A stringent and future-oriented budget

- The Ville de Montréal 2010 operating budget stands at $4,298.1 million, an increase of 5.6%, compared to 2009.
- A budget of $12 million is earmarked for the boroughs. Given this figure, the budget for the boroughs has grown by 2.4%, compared to 2009.
- $10 million to increase public service expertise, especially in the fields of project management, engineering and financial control.
- The three-year capital works program for 2010-2012 stands at $3,105 million, including:
    - $1,053.5 million for water infrastructures
    - $775.4 million for roads, bridges and traffic lights
    - $400.9 million for large economic development projects
- The three-year capital works program includes:
    - $774.5 million in 2010, including $566.2 million to complete work already underway
    - $1,185.6 million in 2011
    - $1,145.3 million in 2012
- New projects may be authorized in 2010 based on criteria determined by the administration. Therefore, projects to ensure public safety or those involving the payment of financial assistance or contributions by governments or private partners will be carried out.

### Mass and active transportation

- Unprecedented annual contribution of $389.6 million to the Société de transport de Montréal (STM) and $44.1 million to the Agence métropolitaine de transport (AMT). This means an overall gain of $62.2 million for these public transit bodies, with an additional $57.6 million for the STM and $4.6 million for the AMT. These increases represent 16.7% more funding allocated to mass transportation.
- Investment of $21.4 million for bicycle paths, until 2012.

### Culture, heritage and sports

- $33.4 million over three years to complete the Quartier des spectacles.
- Close to $15 million to develop public property in Old Montréal, redevelop square Dorchester and enhance heritage buildings.
- Investment of $11.2 million in the Montréal Nature Museums, including $4.6 million for the new Planetarium.

- $10.9 million for the Conseil des arts de Montréal.
- $10.4 mllion, from the Arena Fund, to upgrade the Henri-Bourassa, Jacques-Lemaire, Camillien-Houde and Howie-Morenz arenas.

### Parks and natural habitats

- $21 million to improve park equipment.
- $12 million annually over the next three years to protect, acquire, develop and maintain natural habitats.

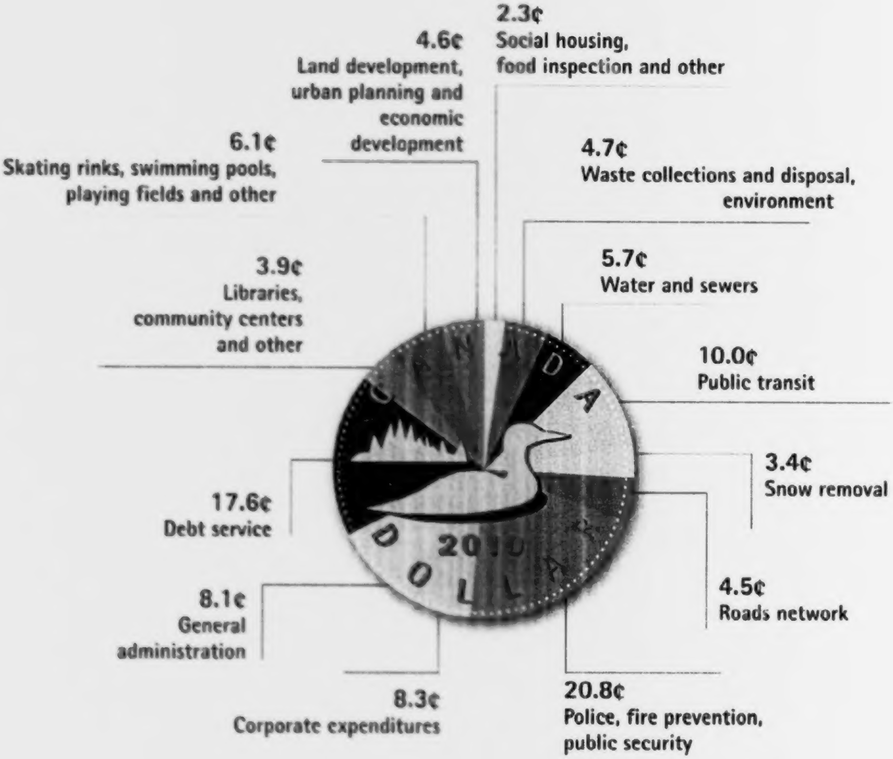
### Economic, social and environmental development

- $120.6 million for major projects including the redevelopment of autoroute Bonaventure.
- $81 million over 10 years for economic development programs (PR@M).
- $54 million for housing subsidy programs involving, among others, the development and renovation of social and community housing.
- $9.2 million to acquire new recycling bins.
- $8 million to fight poverty and social exclusion.
- $6.6 million to build and rehabilitate solid waste management infrastructures.

### Taxation

- A 5.3% increase of general tax charges for the residential sector and a 6% increase for the non-residential sector.
- Introduction of a tax on non-residential parking spaces representing an overall amount of $20 million, to help finance mass transportation.

## Chart 1
## All Your Taxes Count



# 2010 BUSINESS PLAN

## INTRODUCTION

The year 2009 was marked by a worldwide economic crisis that caused the city to be even more prudent than usual in managing its finances. The 2009 Budget had already provided for proactive responses to the catastrophe, in line with the city Administration's broad policies.

At the very start of 2009, the Administration launched initiatives aimed at reducing the impact of this crisis on Montréal's economy. These initiatives had an immediate effect and the city continues to pursue actions along the same lines.

Through prudent and rigorous management of public moneys, the Montréal urban agglomeration has withstood the recession more effectively than most North American urban centres.

Now at the start of this fiscal period, the Administration has decided to take immediate action to protect the budget balance in 2010, as well as the general welfare of the city's public finances over coming years. This decision implies hard, but mandatory, choices.

The 2010 Budget was prepared with the same rigorous manner as before, while also pursuing investments in sectors of activity essential to the city's development. The city has accordingly revised its investment processes so that they will better reflect a balance between the city's immediate needs and its mean- and long-term financial capabilities. This exercise is primarily designed to protect the quality of services to residents and to ensure economic development.

Finally, given the broad scope of the city Administration's activities, Montréal's 2010 business plan is organized in accordance with the Administration's three key commitments to Montrealers.

- Making residential environments safer and more appealing.
- Affirming Montréal's status as the metropolis of Québec
- Serving as an effective administration at work for residents.

## FOR SAFER AND MORE APPEALING LIVING ENVIRONMENTS

### Caring for our Families and Ensuring their Safety

The family has for many years been at the heart of the city's priorities. Various initiatives have been proposed to encourage young families to remain in the city and to persuade others to settle here. Montréal's family policy, for example, has served as the springboard for several projects, particularly in terms of housing and of cultural, athletic and recreational services targeting young people. Not only will these efforts further enhance the beauty of our city, they will make it easier for families of different origins to fit into our society.

### Building New Affordable Housing, Increasing the Number of Social and Community Units and Renovating Existing Accommodations

The Opération 15 000 logements program, which kicked off in 2006, was certainly the most eloquent example of this strategy. Between the operation's launch and late 2009, over 5,170 units were renovated and more than 3,360 affordable accommodations were built. Moreover, 5,369 social and community units were (or are in the process of being) produced. In 2009, alone, nearly $52 million was spent under residential grant programs.

These efforts will continue in 2010, in terms of developing social and community units, home renovation, home ownership assistance and construction of affordable or family housing. The 2010 budget for residential grant programs stands at more than $54 million.

Furthermore, under its family policy, Montréal will continue its home ownership support program in 2010 and seek to ensure it provides service that is even more effective for families with children. Since 2004, nearly 4,700 households have received financial assistance to settle in Montréal. To better address family needs, incentives will also be created to encourage builders to include apartments with three or more bedrooms in their projects.

Under the Government of Québec's *AccèsLogis* program, the city will have an allocation in 2010 for building or renovating 1,450 units to support the creation of social and community housing units. Low-income families, seniors at risk of losing their autonomy and individuals with special needs or at risk of becoming homeless will be at the top of the list to benefit from these social and community housing unit projects.

Moreover, efforts initiated in 2008 to promote Montréal as a good place to live will continue in 2010, particularly among families with children. This promotional campaign will feature much greater visibility on the Web. It will support such existing initiatives as the Open House Weekends in Montréal program.

### Stepping up the Fight against Substandard Housing

Montréal has taken the necessary measures over the past few years to respond promptly to inadequate housing and hold-out landlords. With work by the city's special inspection team supplementing the borough's daily efforts, a number of major initiatives against substandard housing have been launched. Owners of the properties inspected since the Action Plan's launch have generally responded to notices they received by correcting issues of noncompliance that had been detected during inspections.

In 2010, as the special inspection team continues implementing the *Plan d'action pour l'amélioration de la salubrité des logements* (action plan to clean up inadequate housing), the city intends to step up enforcement in the effort to eliminate inadequate housing. The city will continue to seek legislative amendments from the Government of Québec that will reinforce our strategy in this area. The city will tighten controls and step up enforcement with landlords guilty of repeat offences. Montréal will continue to act vigorously in this matter, with the ultimate objective of providing better housing to all Montrealers.

### Pursuing the War on Poverty and Social Exclusion

An ever-increasing number of Montrealers require assistance to deal with poverty at a time of recession. Various food services, for example, have experienced sharp declines in revenues despite a nearly 30% increase, at times, in the number of beneficiaries they assist. In the area of social development, a three-year agreement to fight poverty and social exclusion has been signed with the Government of Québec for the 2009 to 2011 period. A total envelope of $24 million has been allocated to this agreement. Funding of $8 million ($1 million more than in 2009) will be invested in 2010.

Most of these appropriations will be directly redistributed to community groups working with the neediest members of our society. This money will be directed primarily to organizations working in areas of food security and homelessness.

### Upgrading Sports and Recreational Facilities

Montréal is committed to providing families with opportunities to grow and develop near their homes. That is why it is investing in the upgrade of sports and recreational facilities. Major investments in the past resulted in Taz, the Benny Farm Complex, a major modernization of the Maurice-Richard arena, the announced construction of the Cartierville aquatic, aports and recreation centre, renovations to the Complexe sportif Claude-Robillard swimming pool and relocation of the new Quartier de la Vie.

In partnership with the Government of Québec, the city will formulate new projects, particularly through the support of the *Programme de soutien aux installations sportives et récréatives* and the Government of Canada's Large Urban Centres Component of the Canada-Quebec Recreational Infrastructure Canada Program Agreement.

The *Fonds de soutien aux équipements sportifs* (sports facility fund), which the city established in 2008, enabled most boroughs to launch projects involving their sports and recreational facilities and in particular, their swimming pools, wading pools and soccer fields, starting in 2009. This fund will pay for such major projects as the new indoor soccer centre adjacent to the Complexe environnemental de Saint-Michel in which the city is injecting $6.3 million, as well as the new multipurpose sports complex in Saint-Laurent, which is receiving a municipal investment of $11.7 million.

Other major investments will also be awarded under the *Plan d'intervention dans les arénas municipaux* (municipal arena action plan). This plan specifically targets the replacement of refrigeration systems in compliance with new environmental protection standards. Montréal will, for example, invest $2.2 million to renovate and upgrade the Henri-Bourassa arena and $2.2 million to bring the Camilien-Houde arena up to standard.

In addition to modernization projects, the city will support the development of "non-traditional" athletic activities through the creation in 2010 of an outdoor BMX track for what has become an increasingly popular sport among young people. Sports and recreational activities and facilities will also become more accessible than ever before through a new online service enabling participants to sign up over the Web for sports and recreational activities and to reserve sports facilities. This innovative service will soon be launched.

### Reducing Vehicle Speed on our Streets and Making Transportation Safer

Safe transportation remains a priority in Montréal because it is an important prerequisite to family quality of life. The pilot photo radar project in 2009 helped make drivers more aware of the hazards of speeding on local roads and in residential areas. Drivers got the message and Montréal's road safety conditions are constantly improving.

The city will continue its efforts to reduce speed in 2010 by implementing the new 40 km/h limit in residential areas and by conducting an awareness campaign. Legislative changes needed to permit this 20% speed reduction have been obtained from the Government of Québec in response to the city's repeated requests.

The city also intends to continue upgrading its traffic lights in 2010 to make it easier for children, seniors and people with reduced mobility to cross the street. This initiative pertains to over 1,200 lights and is in addition to intersection upgrade work that will continue in line with the Transportation Plan.

The new 40 km/h speed limit, along with upgraded traffic lights and intersections will improve the safety of all pedestrians, and children in particular, making Montréal a city that continues to offer more for families.

### Maintaining a Citywide Sense of Security

Prevention comes first in matters of security. That is why Montréal, in conjunction with community organizations, deployed much effort to carry out numerous prevention projects in 2009. These efforts are now bearing fruit. Community contributions in this area have proved extremely valuable, particularly through concerted actions with the Service de police de la Ville de Montréal (police department) that helped to reduce the number of street-gang-related homicides significantly in 2009.

Because of this success, Montréal will continue providing support in 2010 to community efforts in Côte-des-Neiges–Notre-Dame-de-Grâce, Villeray–Saint-Michel–Parc-Extension, Montréal-Nord, Rivière-des-Prairies–Pointe-aux-Trembles, LaSalle, Mercier–Hochelaga-Maisonneuve, Le Sud-Ouest and Ahuntsic-Cartierville.

Prevention efforts will also involve an enhanced police presence, particularly in the Métro system and on the roads. The constant presence of police officers in the subway system will boost the sense of security of riders and visitors. In fact, an opinion poll conducted in September 2009 showed that 80% of all riders feel secure in the subway.

Prevention activities alone are not enough, however, and Montréal will further intensify its efforts to combat crime in 2010, particularly in such key sectors as street gang prevention initiative and the war on drugs and cybercrime.

### Faster Response with the New First Responder Service

Following investments of $14 million since 2002, deployment of the First Responder Service was completed in 2009. Montrealers now have a fully operational service that speeds up response times to bring emergency assistance to victims as quickly as possible. First responders are based in all fire stations and 1,700 fire fighters have received the necessary training. This new service will save more lives, by bringing emergency assistance to the scene of an incident more swiftly. The service expects to receive over 50,000 calls in 2010.

### Preventing Fire Hazards

Montréal's new fire risk coverage plan, approved in October 2008, is now in place. The plan provides for the implementation of different prevention programs, such as periodic inspections of higher risk buildings and optimization of access to water in areas without fire hydrants.

Under the fire risk coverage plan, efforts in 2010 will focus on renovating seven of the island's 65 fire stations. This work will require an investment of $10.9 million to upgrade fire stations 5, 37, 44, 56, 65, 67 and 72, located in Ville-Marie, Villeray–Saint-Michel–Parc-Extension, Rivière-des-Prairies–Pointe-aux-Trembles, L'Île-Bizard–Sainte-Geneviève, LaSalle, Verdun and Saint-Laurent.

## A Strong Commitment to Public Transit and Active Transportation

### Continuing to Roll Out BIXI, in Montréal and Abroad

BIXI, the self-service bicycle system, has enabled users to make more than one million trips during its first year of operation and has left its mark on Montréal's cityscape. BIXI stands out for its originality, its ease of use and its widespread presence in central Montréal. BIXI has already contributed to Montréal's renown as a UNESCO City of Design that showcases creativity, technological excellence and originality. Great international metropolises, such as London and Boston, intend to follow Montréal's example by adopting the BIXI concept. This large-scale project is providing Montréal residents and visitors with world-class active and alternative transportation. It also helps keep the air clean and improve the city's environment. BIXI was awarded a budget of $23 million in 2009.

### Expand the Bike Path Network

To create a network of more than 800 km of bike paths by 2013, Montréal will step up its efforts in 2010 with the addition of 60 kilometres to the existing network in 2010 at an investment cost of $7.5 million.

Montréal has made great strides in developing its bike path network over the past few years. In 2009, more than 55 km of path were installed in different parts of the island, from Sainte-Anne-de-Bellevue to Pointe-aux-Trembles. Montréal's different bike networks are now connected, as the result of efforts made since 2007.

### Unprecedented Investment in Public Transit

Montréal's current city Administration stands out for its clear commitment to public transit. In addition to having adopted, a bold and ground-breaking Transportation Plan in 2008, following public consultations, the city has injected an additional $150 million in public transit over the 2007 through 2009 period. These supplementary investments, coupled with those of the Government of Québec, have served to boost ridership by 5.3%.

An additional injection of $57.6 million in 2010 corresponds with a trend of increased spending for public transit. Montréal's total contribution to the Société de transport de Montréal for 2010 stands at $389.6 million, up 17.3%. Montréal contributes more per capita to a public transit authority than any other municipality in the Communauté métropolitaine de Montréal.

A large share of these investments have been used to upgrade the public transit system as part of an effort to boost subway and bus ridership by 8%.

Furthermore, the city will increase its contribution to the Agence métropolitaine de transport to $44 million in 2010 (11.4% more than in 2009) for funding commuter train lines and its *Fonds d'immobilisation métropolitain*. The city will also continue working with the ADM and the AMT to create a rail shuttle between Trudeau International Airport and downtown Montréal. It will finalize studies for laying an initial tramway line and participate in the project unit that will create an extension of subway lines to Anjou and Saint-Laurent.

The year 2010 will also see the start of one of the one of the major projects outlined in the city's Transportation Plan: construction to create a reserved bus lane corridor on boulevard Pie-IX. This project, which should be completed in 2013, addresses a major transportation need for Montréal's East End.

By offering better public transit and active transportation services, not only Montrealers will benefit, but so will everyone else in the area. Increased public transit ridership, improved air quality, reduced traffic on our streets and fewer travel delays, will be of benefit to Montréal and its neighbours. That is why incentives will be deployed to encourage more public transit use.

## Protecting the Environment

Protecting the environment is everybody's business. Montréal has done much work in this area since 2002, including adoption of its first Strategic Plan for Sustainable Development, which targets energy conservation and reduced greenhouse gas emissions.

We have always wanted Montréal to play an active and leading role in sustainable development. We have set clear priorities for air quality, environmental quality and responsible resource management. In addition to engaging in ground-breaking initiatives, such as the adoption of one by-law banning the installation of certain wood-burning stoves within new structures and another prohibiting unnecessary idling of vehicles. The Administration also formulated a new solid waste management plan that will introduce the collection and treatment of food waste.

Montréal has affirmed the importance of sustainable development as a basis on which to build the city. These efforts are paying off, because last December, Montréal was presented with the Climate Leadership Award that was presented by Canada's key environmental organizations in Copenhagen to support best initiatives for tackling climate change and greenhouse gas emissions. Montréal stands out in this area through its commitment to cut the community's GES emissions 30% by 2020 with respect to 1990 levels, for having adopted a detailed and complete Transportation Plan and for its opposition to projects that would result in the additional and expanded car use.

Montréal certainly wants to be a prosperous metropolis, but wants to ensure that such prosperity emerges out of a healthy and pleasant environment. The city intends to continue setting an example in this area, because urban regions must address such important planetary challenges as climate change. This is why the city adopted a sustainable development policy for municipal buildings in 2009 and will continue to implement these guidelines in 2010, specifically by requiring LEED-Gold certification for new structures.

### Further Reducing our Greenhouse Gas Emissions

The reduction in greenhouse gas emissions, combined with efforts to development the public transit system and active transportation are helping to make our air cleaner and reduce the frequency of smog episodes. That is why the city will build on its first Strategic Plan for Sustainable Development by updating the Plan's goals for the 2010-2015 period.

Consequently, in addition to the major investments it has already made in public transit and active transportation, the city will also pursue its efforts to reduce greenhouse gas emissions by:

- replacing existing cars with more environmentally friendly vehicles;
- replacing six-cylinder pickup trucks with four-cylinder models;
- continuing to convert gasoline- and diesel-powered vehicles to hybrids or biodiesel-fuelled vehicles;

- renovating existing buildings using the LEED Silver rating system to reduce greenhouse gases discharged by municipal structures;
- in 2010, finalizing the energy saving program for the Muséums nature de Montréal (Montréal's nature museums) (a $7.6 million investment over three years).

### Stepping up Efforts to Protect, Acquire, Develop and Maintain Natural Environments

Protecting natural environments is an important factor in preserving our natural heritage and biodiversity. In August 2009, a total of 5.2% of the urban agglomeration's territory now falls under "protected" status. The city is steadily approaching its 6% goal to protect 3,000 hectares of natural environments throughout the island, under the Policy on the Protection and Enhancement of Natural Habitats, adopted in 2004. This achievement is all the more remarkable given Montréal's history as a heavily industrialized city and as Québec's most urbanized centre. The Administration intends to invest $12 million per year over the next three years to protect, acquire, develop and maintain natural habitats.

Actions planned for 2010, the International Year of Biodiversity, will focus on the protection, acquisition, development and maintenance of natural environments. This will include the Faubourg Pointe-aux-Prairies sector and the creation of new "green networks" to more effectively integrate natural environments within property developments, as with the Pierrefonds West project. A park will also be created in 2010 on mont Royal's third peak as part of the city's ongoing efforts to protect urban biodiversity and improve Montréal's living environment.

### Reclaiming More Solid Waste

Heightened awareness over the past few years of the importance of reducing quantities of waste and practicing the 4Rs (reduce, reuse, recycle and recover) is paying off. Every effort counts and each city project is helping to shape our consumption habits. Municipal actions include the recent launch of green waste collections, composting projects, the campaign to promote reduction at the source and more recycling, including the inclusion of residential properties with nine or more units in recycling pickups.

Existing efforts will be bolstered by new composting projects planned for certain boroughs and related municipalities. These activities will reclaim some 3,500 tonnes of additional food waste, under a pickup program that could serve as many as 35,300 residences.

The city also intends to launch its 2010-2014 Master Plan for Solid Waste Management, as scheduled. This plan, which was adopted in 2009, provides for such activities as:

- purchase of recycling bins, bags and wheelie bins;
- construction of the LaSalle ecocentre (finalization of work);
- construction of the Saint-Laurent ecocentre;

- heightening resident awareness to the importance of reduction at the source, reuse and recycling;
- reclaiming green and food waste through composting in targeted sectors.

**Boosting Snow Removal Efficiency**

Removing snow from the city's streets and sidewalks poses a huge challenge in terms of operational efficiency. The strategic snow removal improvement plan implemented in 2009 in conjunction with the boroughs focuses on pedestrian safety and ensuring access to the public transit system, to hospitals, to schools and to institutions. At that time, $2.7 million was earmarked for this action plan.

The city will also continue developing safe snow disposal sites in 2010. More than $5 million have been invested over the past two years to redevelop snow dumps, including the Saint-Michel quarry—the largest site of its type on the Island of Montréal.

An amount of $148.4 million has been set aside in 2010 for snow removal operations. Of this amount $2.7 million has been allocated as additional funding for maintaining sidewalks in downtown Montréal.

**Continuing City Clean-Up Efforts**

The 2009 "*Ménage ton voisinage*" (Care for Your Neighbourhood) campaign by the city and its 19 boroughs made residents conscious of their shared responsibility for keeping our environment clean. Throughout the summer banners and posters on the streets, buses and bus shelters raised awareness as to everyone's responsibility for keeping their community neat and tidy.

In 2010, cleanliness will remain a priority for the city, which will maintain a variety of projects, such as the clean-up crew and graffiti removal on public and private property, increased clean-up activities (street sweeping, emptying of litter baskets, removal of illegal posters, sidewalk cleaning, etc.) and the creation of "clean bees" with community groups, organizations and businesses. An appropriation of $10 million has been earmarked for these clean-up activities.

**Upgrading Park Facilities**

In 2009, in accordance with the city's sustainable development and natural environment protection goals, investments to protect the island's large parks have funded major projects, including several improvements to parc du Mont-Royal, such as its redesigned Peel entrance and revamped playground. Major work was also carried out on the Cap-Saint-Jacques Nature Park, including restoration of the Richer and Brunet houses.

These efforts, which are making significant improvements to Montréal's living environment, will continue in 2010 with several projects in such highly popular venues as parc La Fontaine, parc Jarry, parc de la Promenade-Bellerive, lac aux Castors and parc Jeanne-Mance (adoption of master plan).

However, it is not only Montréal's large parks that require special attention. Montréal is also home to half a million children, who are on the move, at play and enjoying their neighbourhood parks. The park is often an extension of the community and forms an integral part of the neighbourhood and the home.

The city will accordingly allocate $21 million in funding to beautify and upgrade park facilities. A portion of this investment will be earmarked for local parks and serve as leverage for borough investments.

As part of plans for Montréal's 375th anniversary in 2017, a vast program of upgrades and renovations of our facilities at parc Jean-Drapeau will also be launched to highlight our heritage. Public and private investments in excess of $400 million may be required for this effort.

To bolster Montréal's status as a "wired city," the city will install WiFi hotspots in 2010 to provide the public with free Internet access in municipal parks. This $1-million investment will also contribute directly to improving Montréal's quality of life.

### Continuing to Improve Mont Royal's Hiking Trails and Bike Paths

The planned mont Royal beltway will give all visitors to the mountain access to its three summits along a new pedestrian and bike path. Investments of $2.3 million in 2009 have already provided for a new section of the beltway, running along Notre-Dame-des-Neiges cemetery to connect lac aux Castors and rue Decelles. Additional investments are planned in 2010 to continue installing the beltway along the northern slope of mont Royal to the park's third peak.

## AFFIRMING MONTRÉAL'S STATUS AS THE METROPLOLIS OF QUÉBEC

### Showcasing our Culture and Heritage

Montréal must go further to showcase its attractions so that it will continue to adopt a higher profile as a forward-reaching cultural metropolis and continue to build on its reputation as a North American centre of culture. Montréal is a city of creativity that stands out each year on the international scene not only because of its creative talents, but also because of the remarkable new generation that is coming to the fore and the blend of many different cultures that make up its society.

Maintaining such vitality means continuing to support the next generation through backing the development of studios for artists and crafts persons and bolstering the Building Montréal, UNESCO City of Design initiative, by holding competitions in design and architecture and other activities.

The coming year will also be marked by the *Cadre d'intégration en art public*, which will in particular promote participation by companies and ensure that public art is included in municipal strategies and projects, in accordance with the city's commitments undertaken in response to *Rendez-vous novembre 2007 – Montréal métropole culturelle*.

### Increasing Support to the Conseil des arts de Montréal (arts council)

Starting this year, the Administration is boosting by $500,000 its allocation to support the original and innovative projects that make Montréal a world-acclaimed cultural metropolis. It is making this effort out of a desire to raise the budget of the Conseil des arts de Montréal to $12.5 million over the next four years. The budget of the Conseil des arts de Montréal will accordingly climb to more than $10.9 million in 2010 (+4.8%).

### Continuing to Develop the Quartier des spectacles

The Quartier des spectacles not only represents a cultural mega-project, but also a major change to the downtown cityscape. This unique forum brings together art, communications and business as part of a bold urban plan. In 2009, major investments were used to develop of the Quartier, including $4 million for the lighting scheme. The Quartier is a flagship project by the Administration that confirms Montréal's status as a cultural metropolis.

The Place des festivals, which was inaugurated in 2009, was the first phase in this massive urban development project. Work will continue in 2010 with delivery of the Promenade des artistes and the Parterre. Construction has already begun on other sites: the Maison du Festival de Jazz, 2-22 Sainte-Catherine, renovation of the Hall des pas perdus (waiting area) at Place des Arts and L'Adresse symphonique (a new concert hall). A public work of art, produced following a competition in 2009, will also be installed on Le Parterre, a new public area that will face L'Adresse symphonique.

Furthermore, the city and the site's designers received the prestigious Design Exchange Award in Toronto, for the excellent realization of Place des Festivals.

### Improving the Supply of Cultural Services

To ensure easy and universal access to culture, the city Administration is continuing to expand its public library system. Several efforts have been undertaken over the past few years, including the construction of new libraries, improvements of collections, extended hours, hiring of professional facilitators and the deployment of electronic services, as well as the addition of such new online services as document reservation.

Key initiatives for 2010 include:

- work to put the virtual library online: acquisition of electronic publications and e-books, database, heritage collections, interactivity with users, etc.;
- construction of the new Benny Library in Côte-des-Neiges–Notre-Dame-de-Grâce;
- ongoing construction of the Marc-Favreau Library in Rosemont–La Petite-Patrie;
- ongoing construction of a library in Saint-Laurent;
- ongoing expansion work to the Bibliothèque municipale Saul-Bellow in Lachine and the bibliothèque de Pierrefonds in Pierrefonds-Roxboro;
- continued efforts to upgrade the city's libraries.

Also under the heading of cultural services, the city, in conjunction with its public and private partners, will begin construction of the new Planetarium, located right at the heart of the new life science complex near the Olympic Stadium. All of the nature museums will now be situated within a single quadrangle, making it easier for Montrealers and tourists to visit them.

### Maintaining and Showcasing Our Heritage

Montréal is committed to protecting its heritage and to preserving it for future generations. In 2007, the city promised to invest $70 million in heritage presentation, including $11.5 million to restore private buildings. A number of major projects, such as square Dorchester and place du Canada, that were launched with these funds over the past few years will make significant progress in 2010.

Furthermore, the program to restore municipal heritage buildings will provide support in 2010 to work on Fort de l'île Sainte-Hélène, château Dufresne and marché Bonsecours. The restoration of place d'Armes and vestiges of the Champ-de-Mars fortifications and the repair of sidewalks and pavements on certain streets in Old Montréal add to other work already underway to highlight our past, such as repairs to the copper roofs of City Hall and the Centre d'histoire de Montréal.

### Ensuring Montréal's Position Abroad

Expo 67 put Montréal on the world map. The city has continued to pursue its international focus by forging special ties with numerous North America, European, Asian and African cities.

Our bonds with the world's metropolises were strengthened, resulting in social, economic and cultural partnerships that underscore the achievements of our innovators and our partners.

In addition to design and our other areas of excellence such as aerospace, life sciences, information and communication technologies, BIXI has rapidly become a great ambassador for Montréal. Many cities are interested in the concept and current discussions could clearly result in contracts for the city and its innovators.

Montréal's presence within international organizations remains very important to the Administration. For example, the city occupies key roles in such organizations as the Association internationale des maires francophones, the Association des maires pour la paix, Metropolis and in United Cities and Local Governments whose members represent half of the earth's population and which is primarily concerned with promoting strong local and effective democratic autonomy throughout the world.

The city seeks, over the next few years, to enhance its window on the world with economic and cultural missions that will support the efforts of local businesses and cooperative projects that will enable Montréal to share its know-how, particularly in Port-au-Prince (Haiti) and in Bamako (Mali), two areas targeted for high priority by the Administration.

Montréal will be in the world spotlight once again when the 25th anniversary of its twinning with Shanghai is celebrated in grand style at Expo 2010 Shanghai China.

Furthermore, it is at the personal invitation of Shanghai's mayor that Montréal will take part in Expo 2010. Our city's exhibition will be located in the Best Urban Practices area, which is restricted to just 50 of the world's cities.

Montréal's pavilion will feature the Complexe environnemental de Saint-Michel and the technological innovations that have gradually enabled the site to become one of Montréal's largest parks. A true model of sustainable development, the Saint-Michel site has undergone remarkable transformations over the years.

Over $3 million will be invested in this effort during 2010, in conjunction with the Government of Québec and the private sector. May 14 will also be Montréal Day at Expo 2010, an honour that will spotlight our city's creative spirit.

Our presence in Shanghai will demonstrate local expertise and may lead to partnerships and business deals with investors attracted by our technology and knowledge.

## Building the Montréal of Tomorrow

Building on ambitions that reflect the talents and creative spirit of its residents, the city has adopted a vast development plan entitled *Imagine – Building Montréal 2025,* which encompasses the main development projects currently underway or planned within the metropolis. Completion of some of these mega-projects, such as the major university hospitals and the redevelopment of certain sectors, will also require the solid commitment of private and governmental partners.

### Supporting Major Development Projects

Montréal is a key partner in several major development projects. The vast transformation of the Autoroute Bonaventure (Expressway), the Montréal "*Technopôle de la santé*" project, redevelopment of the canal de Lachine and development of the Muséums nature (nature museums) are a few examples of existing or planned mega-projects.

In 2010, the city Administration plans, for example, to continue working with the Government of Québec in building the major university hospitals. Work on the road and on underground infrastructure has already begun or is in preparation so that it will be ready at the time appropriate for our government partner. Similarly, the city has already produced the plans and specifications needed to support development of the Université de Montréal's Outremont campus.

In conjunction with Concordia University, different redevelopment projects have been launched in that sector, such as construction of the John Molson Building. The city plans to upgrade public space near the campus to optimize use by the residents and denizens of this densely constructed downtown sector. Development of boulevard de Maisonneuve between Peel and Bishop and of place Norman-Bethune, which is to conclude in the spring of 2010, are the first significant projects undertaken by the city. Development of Boulevard de Maisonneuve between Bishop and Saint-Mathieu and redesign of local streets in the Concordia area are among upcoming projects. Investments of $2.6 million have been earmarked for this work.

In the same general area, the city also intends to support an expansion by the Montreal Museum of Fine Arts involving the landscaping of the public domain as a site displaying artwork to be installed by the museum.

### Stimulating Commercial and Industrial Development

Montréal is renowned at home and abroad for its vibrant neighbourhoods and outstanding quality of life. Montréal's *sociétés de développement commercial* (SDCs or commercial development corporations) are at the crossroads of the local life and commercial vitality of the metropolis. The city will continue to support their activities in 2010 with $125,000 in assistance so that they can conduct targeted studies focusing on strategies for showcasing "traditional" thoroughfares lying at the heart of Montréal's neighbourhoods.

In 2010, the city will also continue to roll out the commercial component of its success@montréal (PR@M-Commerce), which has received a two-year investment of $22.6 million to spruce up shops and buildings by promoting excellence in design along more than 40 of the island's commercial thoroughfares. This program is one of the city's initiatives for revitalizing local commercial arteries.

The city will also continue with the activities of *PR@M–Industry* activities, which has been allocated $48 million in funding through 2018. This program targets the owners of non-residential buildings that wish to build, convert or expand an industrial structure.

PR@M–Revitalization is a incentive program for owners of buildings where industrial or commercial activity takes place that does not comply with zoning regulations or causes a nuisance. An appropriation of $9 million has been earmarked for this program through 2011. PR@M–Decontamination a similar program aimed at cleaning up contaminated land, will also be developed in 2010.

In March 2009, the Administration also tabled its "*Partenariat en économie sociale pour un développement solidaire et durable.*" This partnership underscores the importance of Montréal's social economy in creating wealth and jobs as well as revitalizing certain neighbourhoods and improving quality of life.

The agreement between the city and its social economy partners includes financial assistance of $150,000 per year through 2012 for the implementation of specialized collective entrepreneurship services offered by the CLDs and CDECs.

## AN EFFECTIVE ADMINISTRATION AT WORK FOR RESIDENTS

### Renovating and Upgrading our Infrastructure

Every day, Montréal produces 2.8 million cubic metres of water distributed through more than 6,000 km of trunk and secondary mains. This system also comprises drinking water treatment plants, immense reservoirs and pumping stations. We also treat 2.5 million cubic metres of wastewater that flows through thousands of kilometres of sewer lines on a daily basis. Maintaining such infrastructure requires a vast effort.

The city Administration has applied the investments of the past few years to the execution of multiple projects, the rehabilitation of numerous water mains and the renovation of many facilities.

The city also possesses over 5,600 kilometres of streets and roads. This infrastructure requires constant attention and appropriate investments in maintenance to ensure a long service life.

### Producing Top-Quality Drinking Water

Work to upgrade the drinking water production plants continued in 2009 at the Charles-J.-Des Baillets and Atwater plants, as well as at the Châteaufort, Dorval, Pointe-Claire and McTavish reservoirs.

Work to bring drinking water plants up to standard will continue in 2010 at the Charles-J.-Des Baillets, Atwater and Pierrefonds facilities.

### Plugging Leaks in the Water Supply

In 2003, the Administration calculated that leakage was responsible for 40% of the water lost in the system. Repairs will be made to this system this year, to ensure a secure water supply that meets the highest standards of quality.

Many water mains have already been rehabilitated or completely replaced under the current major rehabilitation program. A number of similar projects will be undertaken or continued in 2010. Furthermore, work to replace secondary water mains and sewer lines will also continue in 2010 with an investment of $42.5 million.

### Improving Wastewater Treatment

Before being discharged into the river, wastewater is purified to improve the quality of water drawn into downstream drinking water treatment plants. The city will begin upgrading this purification process in 2010 with the implementation of an ozone treatment phase at the Jean-R.-Marcotte wastewater treatment plan. The work will include a major investment of $150 million, including a $22.5 municipal contribution.

Construction will also start on different water retention basins in 2010, to reduce the risk of discharges or floods and the resulting environmental damage.

### Continuing Street Repairs

Since 2002, the Administration has been engaged in the largest infrastructure repair program in the city's history. Funding has been applied to road repair, construction and rehabilitation of overpasses, bridges and tunnels, upgrades of traffic signals, execution of major projects and safety improvements at intersections.

Over 600 km of roads were repaired or rebuilt between 2006 and 2009. In 2009 alone, more than 145 km of our roads network were reconstructed or rehabilitated. This effort required investments of $120 million. The work will continue in 2010 on arteries deemed to be of high priority. Special emphasis will be placed on streets in downtown Montréal, on traffic calming measures, on making intersections safer and on creating green areas along certain arteries.

## Forging Ties that Bind between the City and its Residents

A large city like Montréal must also be a human one that is accessible to its residents and attuned to their needs. Efforts must be made to bring the city and its residents together so that the latter can identify the city's challenges, share their ideas and knowledge and most importantly, be able to communicate with qualified officials who can answer their questions.

### Facilitating Access to Services

For the past two years, the city's 311 service has answered nearly two million calls from residents of every borough. Residents can also obtain service or information over the Web on a 24/7 basis or drop in at any of the city's many service counters.

The city intends to continue developing its online services in 2010 and to optimize its 311 service to provide faster and more effective replies to questions from residents.

The city will also be pursuing its efforts to improve universal access and to continue making its services more available to disabled individuals. A three-year universal access plan was adopted in 2009 and targets municipal services as well as developers of major projects to ensure that universal access is a shared concern.

A number of major projects are planned starting in 2010 and will focus on the following buildings:

- The complexe Sophie-Barat
- The centre Roussin
- The Rosemont Library
- The centre sportif Jean-Rougeau
- The centre Monseigneur-Pigeon
- The carrefour Saint-Eusèbe

### Promoting Greater Participation in the Democratic Process

The city's support for the democratic process includes the strong backing it gave to the *Chantier sur la démocratie*, which led to the development of a new tool for promoting citizen mobilization and expression. This tool is the "Right of Initiative in Public Consultations". The right responds to a request first expressed by the public 20 years ago and repeated at the Montréal Summit.

The right enables residents to obtain public consultations on projects they wish to propose. It means residents can now influence the development of an innovative or inspiring project through the municipal political process, even before it is adopted. The city is also working to launch a Web site on citizen participation in the near future.

## A More Efficient Administration for Residents

### Ensuring the Efficient Award and Management of Public Contracts and Projects

The city is currently conducting a complete review of the process for awarding and administering public contracts and projects, to improve its efficiency. During this review period, work that had already begun can continue and certain new projects can be launched, based on rules set by the Administration. For example, work can be initiated if it is necessary to ensure safety, if it is related to a project already in progress or if it involves the payment of financial assistance or a contribution from a higher level of government or a private partner.

By taking this approach, the city is maintaining its development priorities and continuing to play a key role as Québec's metropolis. Over the long term, the current review process will make it easier to meet municipal goals without any adverse impact on services to residents.

### Expanding the Roles of Municipal Committees

The city has six standing committees of City Council, consisting of elected officials from all parties. These committees serve primarily as forums for analysis, deliberation and recommendation: they inform decision-making by Council members and they promote citizen participation.

In 2010, the city will broaden the terms of reference for its committees to equip them with broader and better-defined powers. The goal of this process is to make elected officials fully accountable for and more involved in the decision-making process.

The *Commission de la présidence* (Council presidency committee) was tasked with assessing the committee roles and responsibilities, as well as links between the Council's committees and those of the Executive Committee.

In March 2010, this committee will present members of the City Council with detailed recommendations on:

- Improving municipal governance, particularly with respect to the process used to aweard contracts.
- Conferring high levels of responsibility and accountability on elected officials.
- Defining different responsibilities to promote greater cohesiveness.

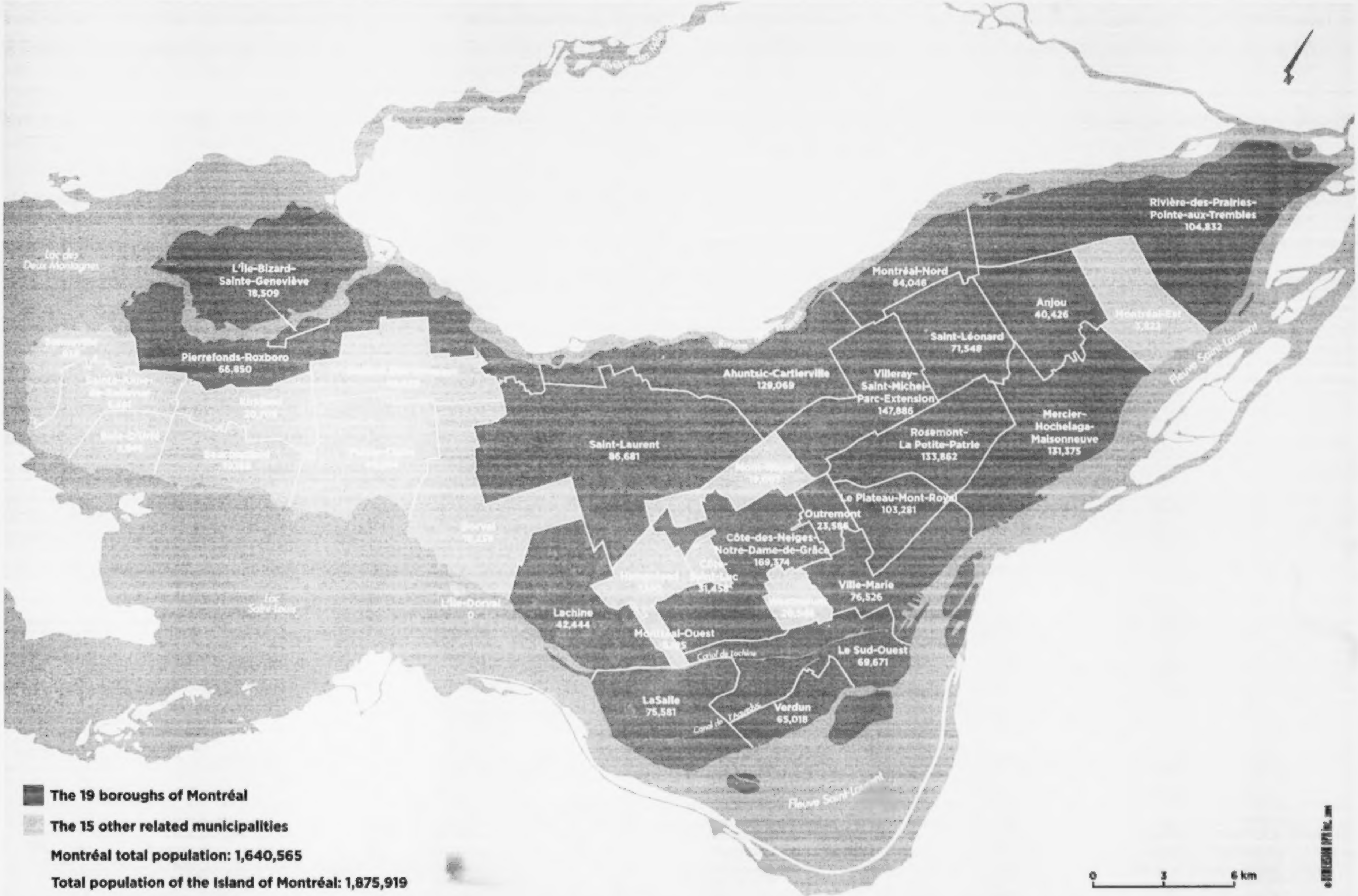
### Restoring Greater Expertise to the City

In keeping with improvements in the process for awarding and administering public contracts and projects, the city must also enhance the levels of expertise necessary for overseeing and monitoring all areas requiring municipal intervention. The city thus intends to hire new staff over the coming year that will preserve and increase its own internal know-how in such fields as project management, engineering, procurement, legal services and financial control. The city has earmarked $10 million for this effort.

Montréal
en action

# 2010 Montréal Profile

# THE ISLAND OF MONTRÉAL and its population



Lac des Deux Montagnes
L'Île-Bizard–Sainte-Geneviève
18,509
Pierrefonds-Roxboro
66,850
Kirkland
Dorval
L'Île-Dorval
0
Lac Saint-Louis
Montréal-Nord
84,046
Rivière-des-Prairies–Pointe-aux-Trembles
104,832
Montréal-Est
Anjou
40,426
Saint-Léonard
71,548
Ahuntsic-Cartierville
129,069
Villeray–Saint-Michel–Parc-Extension
147,886
Rosemont–La Petite-Patrie
133,862
Mercier–Hochelaga-Maisonneuve
131,375
Saint-Laurent
86,681
Le Plateau-Mont-Royal
103,281
Outremont
23,586
Côte-des-Neiges–Notre-Dame-de-Grâce
169,374
Côte-Saint-Luc
31,458
Ville-Marie
76,526
Lachine
42,444
Montréal-Ouest
Canal de Lachine
Le Sud-Ouest
69,671
LaSalle
75,581
Canal de l'Aqueduc
Verdun
65,018
Fleuve Saint-Laurent
Fleuve Saint-Laurent
0
3
6 km

**The 19 boroughs of Montréal**

**The 15 other related municipalities**

**Montréal total population: 1,640,565**

**Total population of the Island of Montréal: 1,875,919**

## MONTRÉAL FACTS AND FIGURES

| | | |
|---|---|---|
| Island of Montréal | 16 municipalities | 500 square kilometres |
| City | 19 boroughs | 365 square kilometres |

### Population

City:

- 1,640,565 inhabitants, 20,586 births
- Island of Montréal: 1,875,919 inhabitants, 474,155 families, 51.9% women and 48.1% men
- 31% of the island's inhabitants (560,000 people) are immigrants
- Island of Montréal: 56% of all families can converse in French and English, 30% only in French and 11% only in English
- 66% of all Québec immigrants settle in Montréal and 87% in the CMA[1]
- Greater Montréal: 3,750,542 residents

### Housing

City:

- 743,235 households
- 65.6% of these households are renters
- 795,728 dwelling units
- Median household income: $38,201

- Total property value on the 2009 roll: $214,563,964,000, 67.8% of which is listed as residential property

Island of Montréal:

- 831,555 households
- 62.1% of households are renters
- 889,691 dwelling units
- Median household income: $40,179

### Safety

- 4,600 police officers
- 33 neighbourhood police stations
- More than 150 police officers assigned to Montréal's Métro system
- 2,300 fire fighters
- 65 fire stations
- Approximately 1,700 first responders trained

### Road and Pedestrian Infrastructure

- 5,600 km of roadways on the Island of Montréal
- City: 4,100 km of streets and 6,550 km of sidewalks
- 200 km of highways
- 45 bridges and 7 tunnels: 18 bridges and one tunnel provide access to and from the Island of Montréal
- 700 municipally managed structures

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[1] CMA: Census Metropolitan Area

### Public Transit and Active Transportation

- Island: 500 km of bike paths
- 5,000 BIXI bikes distributed among 400 stations
- 31.5 km of pedestrian walkways within the Underground City—one of the world's largest below-ground shopping areas
- 1,680 buses and 93 minibuses from the Société de transport de Montréal
- 197 bus lines, including 20 offering night service
- 16 reserved bus lanes
- 4 Métro lines, comprising 71 km of track and serving 68 stations
- 382,500,000 STM riders

### Water System

- 7 drinking water production plants, including 1 in Dorval and 1 in Pointe-Claire
- Daily production of 2 million cubic metres of water
- 14 reservoirs and 9 booster stations
- 680 km of trunk mains and 3,572 km of secondary mains
- 22,605 fire hydrants and isolation valves
- 32,348 floodgates and gate houses
- 1 wastewater treatment station (3rd largest in the world)
- Daily treatment of 2.5 million cubic metres of wastewater
- 90 km of interceptor sewers and 620 km of trunk sewers
- 4,134 km of secondary sewer lines
- 145,433 sumps and 64,169 manholes

### Environment

- Approximately 675,000 trees on public land
- 17 large parks and 3 more large parks planned
- The Complexe environnemental de Saint-Michel
- Six ecocentres
- 28 *écoquartiers* (environmental action programs)
- 1 specialized solid waste management centre
- Nearly 1,160 local parks
- 16 air quality sampling stations

### Healthcare

- 12 health and social service centres
- 28 local community service centres (CLSCs)
- 20 hospitals
- 2 university hospitals: CHUM and CUSM
- 41 home-care and long-term care centres
- 14 rehabilitation centres
- 2 youth centres

## Culture

- 96,910 direct and 60,798 indirect jobs
- Nearly $8 billion in direct benefits, or 6% of the metropolitan GDP
- Culture ranks second in knowledge-based fields, leading the aerospace and life sciences sectors
- Nearly 70% of Québec's cultural sector jobs are generated in Montréal
- The Grande Bibliothèque, plus a system of 44 public libraries
- More than 60 museums
- More than 100 festivals generating $200 million in economic benefits
- More than 150 performance spaces with more than 65,000 seats
- 200 theatre groups, 50 dance companies and 700 art workshops
- An "*Accès culture*" network that brings in 600,000 visitors each year
- A UNESCO City of Design since 2006
- The Quartier de spectacles and two protected boroughs (Old Montréal and Mont-Royal)
- The Conseil des arts (Canada's first arts council!)

## Tourism

- 17,500,000 visitors
- 7,000,000 tourists
- $2.1 billion in benefits
- 58,159 jobs supported by Montréal's tourist industry
- Canada's second leading city for numbers of visitors
- 30,355 hotel rooms
- 65.5% annual hotel occupancy rate
- Montréal is Canada's leading city for the number of international meetings (56), just ahead of Ville de Québec (55)
- Montréal is North America's third most popular city for meetings, after Washington (80) and New York (69)
- Montréal ranks 33rd internationally for its number of meetings, according to the Union of International Associations

## Education

- 4 universities: 2 French-language and 2 English-language
- 7 other affiliated university establishments
- 12 public junior colleges: 9 French-language Cegeps (49,245 full-time students) and 3 English-speaking institutions (18,076 full-time students)
- 5 school boards: 3 French-language (141,290 students) and 2 English-language (52,804 students)
- 163,669 university students (all levels) in Montréal
- 41,132 university degrees awarded
- 6,585 master's degrees and 1,012 doctoral degrees

## International Organizations

- 70 international organizations active in fields of aerospace, education, environment, life sciences and other areas
- 113 financial centres
- 85 consular delegations
- More than 1,200 subsidiaries of foreign companies

## Sectoral Economy

### Research and Development

- 200 research centres
- 1,500 institutions active in research and development
- 12,500 jobs in private, public and university R&D centres

### Film and Television Industry

- Sales: $1.3 billion
- $200 million in benefits from international film shoots in 2007
- 500 businesses: production and distribution
- 35,000 jobs

### Life Sciences

- Sales: $4 billion
- 480 businesses
- 150 public and quasi-public research organizations
- 80 foreign business subsidiaries
- 41,000 jobs

### Aerospace Industry

- Sales: $12 billion
- Exports: $8 billion
- 235 businesses and 10 public and quasi-public research centres
- 42,400 jobs
- Presence of three major international organizations: ICAO, IATA, SITA

### Information Technologies

- Sales: $21 billion
- Exports: $5 billion
- 5,000 private businesses, 200 of which are foreign owned
- 120,000 jobs
- 10,800 university students in this field
- World leader in multimedia and video games

### Manufacturing Sector

- Annual production: $60 billion
- 4,350 manufacturing companies
- 300 service firms
- 244,800 jobs
- 50% of Québec manufacturing deliveries originate in the Montréal metropolitan region

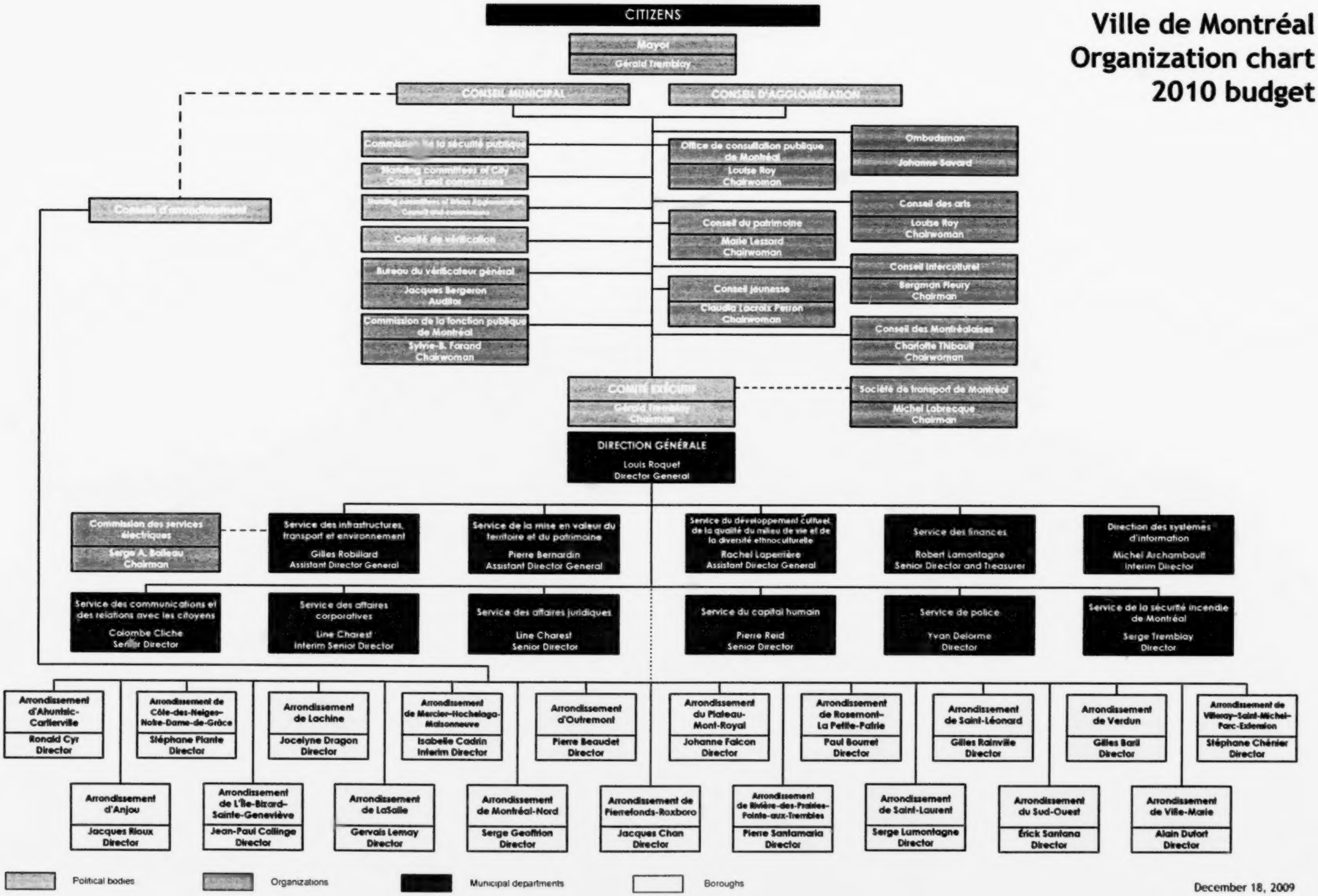
### Port of Montréal

- Economic benefits: $3.4 billion
- 27,813,320 metric tonnes of goods
- Traffic of 1,473,914 containers
- 41,000 direct and indirect jobs
- Biggest port in eastern Canada, 2nd largest in all of Canada and 79th in the world

### Montréal-Trudeau Airport

- Added value: $4.4 billion
- 12,813,320 passengers in 2008
- 2,453,232 take-offs and landings
- 198,800 metric tonnes of goods
- 300 active establishments on the site, generating 29,000 direct jobs and 56,000 jobs overall

# Ville de Montréal
# Organization chart
# 2010 budget


CITIZENS
Mayor
Gérald Tremblay
CONSEIL MUNICIPAL
CONSEIL D'AGGLOMÉRATION
Conseils d'arrondissement
Commission de la sécurité publique
Standing committees of City Council and commissions
Standing committees of Urban Agglomeration Council and commissions
Comité de vérification
Bureau du vérificateur général
Jacques Bergeron
Auditor
Commission de la fonction publique de Montréal
Sylvie-B. Farand
Chairwoman
Office de consultation publique de Montréal
Louise Roy
Chairwoman
Ombudsman
Johanne Savard
Conseil du patrimoine
Marie Lessard
Chairwoman
Conseil des arts
Louise Roy
Chairwoman
Conseil jeunesse
Claudia Lacroix Perron
Chairwoman
Conseil interculturel
Bergman Fleury
Chairman
Conseil des Montréalaises
Charlotte Thibault
Chairwoman
COMITÉ EXÉCUTIF
Gérald Tremblay
Chairman
Société de transport de Montréal
Michel Labrecque
Chairman
DIRECTION GÉNÉRALE
Louis Roquet
Director General
Commission des services électriques
Serge A. Boileau
Chairman
Service des infrastructures, transport et environnement
Gilles Robillard
Assistant Director General
Service de la mise en valeur du territoire et du patrimoine
Pierre Bernardin
Assistant Director General
Service du développement culturel de la qualité du milieu de vie et de la diversité ethnoculturelle
Rachel Laperrière
Assistant Director General
Service des finances
Robert Lamontagne
Senior Director and Treasurer
Direction des systèmes d'information
Michel Archambault
Interim Director
Service des communications et des relations avec les citoyens
Colombe Cliche
Senior Director
Service des affaires corporatives
Line Charest
Interim Senior Director
Service des affaires juridiques
Line Charest
Senior Director
Service du capital humain
Pierre Reid
Senior Director
Service de police
Yvan Delorme
Director
Service de la sécurité incendie de Montréal
Serge Tremblay
Director
Arrondissement d'Ahuntsic-Cartierville
Ronald Cyr
Director
Arrondissement de Côte-des-Neiges–Notre-Dame-de-Grâce
Stéphane Plante
Director
Arrondissement de Lachine
Jocelyne Dragon
Director
Arrondissement de Mercier–Hochelaga-Maisonneuve
Isabelle Cadrin
Interim Director
Arrondissement d'Outremont
Pierre Beaudet
Director
Arrondissement du Plateau-Mont-Royal
Johanne Falcon
Director
Arrondissement de Rosemont–La Petite-Patrie
Paul Bourret
Director
Arrondissement de Saint-Léonard
Gilles Rainville
Director
Arrondissement de Verdun
Gilles Baril
Director
Arrondissement de Villeray–Saint-Michel–Parc-Extension
Stéphane Chénier
Director
Arrondissement d'Anjou
Jacques Rioux
Director
Arrondissement de L'Île-Bizard–Sainte-Geneviève
Jean-Paul Collinge
Director
Arrondissement de LaSalle
Gervais Lemay
Director
Arrondissement de Montréal-Nord
Serge Geoffrion
Director
Arrondissement de Pierrefonds-Roxboro
Jacques Chan
Director
Arrondissement de Rivière-des-Prairies–Pointe-aux-Trembles
Pierre Santamaria
Director
Arrondissement de Saint-Laurent
Serge Lamontagne
Director
Arrondissement du Sud-Ouest
Érick Santana
Director
Arrondissement de Ville-Marie
Alain Dufort
Director
Political bodies
Organizations
Municipal departments
Boroughs

December 18, 2009

## MEMBERS OF THE CITY COUNCIL

**Gérald Tremblay**, Mayor

- **Applebaum, Michael**
  Côte-des-Neiges–
  Notre-Dame-de-Grâce
- **Ayotte, Élaine**
  Rosemont–La Petite-Patrie
- **Barbe, Manon**
  LaSalle
- **Bélanger, Daniel**
  Le Sud-Ouest
- **Bélanger, Richard**
  L'Île-Bizard–Sainte-Geneviève
- **Benjamin, Frantz**
  Villeray–
  Saint-Michel–
  Parc-Extension
- **Bergeron, Richard**
  Le Plateau-Mont-Royal
- **Bissonnet, Michel**
  Saint-Léonard
- **Blanchard, Laurent**
  Mercier–
  Hochelaga-Maisonneuve
- **Bourgeois, Caroline**
  Rivière-des-Prairies–
  Pointe-aux-Trembles
- **Brunet, Étienne**
  Ahuntsic-Cartierville
- **Calderone, Maria**
  Rivière-des-Prairies–
  Pointe-aux-Trembles
- **Campbell, Jocelyn Ann**
  Ahuntsic-Cartierville
- **Chitilian, Harout**
  Ahuntsic-Cartierville
- **Cinq-Mars, Marie**
  Outremont
- **Clarke, Susan**
  Côte-des-Neiges–
  Notre-Dame-de-Grâce
- **Cowell-Poitras, Jane**
  Lachine
- **Croteau, François**
  Rosemont–La Petite-Patrie
- **Dauphin, Claude**
  Lachine
- **Décarie, Suzanne**
  Rivière-des-Prairies–
  Pointe-aux-Trembles
- **Deguire, Gilles**
  Montréal-Nord
- **Demers, Laval**
  Saint-Laurent
- **Deros, Mary**
  Villeray–
  Saint-Michel–
  Parc-Extension
- **Deschamps, Richard**
  LaSalle
- **DeSousa, Alan**
  Saint-Laurent
- **Dorais, Benoit**
  Le Sud-Ouest
- **Dubois, Christian G.**
  Pierrefonds-Roxboro
- **Duplessis, Josée**
  Le Plateau-Mont-Royal
- **Farinacci, Alvaro**
  LaSalle
- **Ferrandez, Luc**
  Le Plateau-Mont-Royal
- **Forcillo, Sammy**
  Ville-Marie
- **Fotopulos, Helen**
  Côte-des-Neiges–
  Notre-Dame-de-Grâce
- **Fournier, Véronique**
  Le Sud-Ouest
- **Gadoury, Marc-André**
  Rosemont–La Petite-Patrie
- **Gagnier, Pierre**
  Ahuntsic-Cartierville
- **Gibeau, Jean-Marc**
  Montréal-Nord
- **Harel, Louise**
  Mercier–
  Hochelaga-Maisonneuve
- **Hénault, Andrée**
  Anjou
- **Lampron, Pierre**
  Rosemont–La Petite-Patrie
- **Lefebvre, Elsie**
  Villeray–
  Saint-Michel–
  Parc-Extension
- **Limoges, François**
  Rosemont–La Petite-Patrie
- **Magri, Joe**
  Rivière-des-Prairies–
  Pointe-aux-Trembles
- **Mainville, Pierre**
  Ville-Marie
- **Marotte, Ginette**
  Verdun
- **McQueen, Peter**
  Côte-des-Neiges–
  Notre-Dame-de-Grâce
- **Ménard, Réal**
  Mercier–
  Hochelaga-Maisonneuve
- **Miranda, Luis**
  Anjou
- **Norris, Alex**
  Le Plateau-Mont-Royal
- **Perez, Lionel**
  Côte-des-Neiges–
  Notre-Dame-de-Grâce

- **Perri, Dominic**
  Saint-Léonard
- **Primeau, Gaëtan**
  Mercier–
  Hochelaga-Maisonneuve
- **Robillard, François**
  Ville-Marie
- **Rotrand, Marvin**
  Côte-des-Neiges–
  Notre-Dame-de-Grâce
- **Salem, Aref**
  Saint-Laurent
- **Samson, Anie**
  Villeray–
  Saint-Michel–
  Parc-Extension
- **Tassé, Alain**
  Verdun
- **Teti-Tomassi, Clementina**
  Montréal-Nord
- **Thériault, Lyn**
  Mercier–
  Hochelaga-Maisonneuve
- **Thuillier, Émilie**
  Ahuntsic-Cartierville
- **Trudel, Claude**
  Verdun
- **Venneri, Frank**
  Villeray–
  Saint-Michel–
  Parc-Extension
- **Ward, Bertrand A.**
  Pierrefonds-Roxboro
- **Worth, Monique**
  Pierrefonds-Roxboro
- **Zambito, Robert L.**
  Saint-Léonard

## MEMBERS OF THE URBAN AGGLOMERATION COUNCIL

Mayor **Gérald Tremblay** has appointed the following elected officials to represent Montréal on the Urban Agglomeration Council:

- **Applebaum, Michael**
  Borough mayor
  Côte-des-Neiges–Notre-Dame-de-Grâce
- **Barbe, Manon**
  Borough mayor
  LaSalle
- **Bélanger, Richard**
  Borough mayor
  L'Île-Bizard–Sainte-Geneviève
- **Bissonnet, Michel**
  Borough mayor
  Saint-Léonard
- **Cinq-Mars, Marie**
  Borough mayor
  Outremont
- **Croteau, François**
  Borough mayor
  Rosemont–La Petite-Patrie
- **Deguire, Gilles**
  Borough mayor
  Montréal-Nord
- **DeSousa, Alan**
  Borough mayor
  Saint-Laurent
- **Fotopulos, Helen**
  City councillor
  Côte-des-Neiges–Notre-Dame-de-Grâce
- **Magri, Joe**
  Borough mayor
  Rivière-des-Prairies–Pointe-aux-Trembles
- **Mainville, Pierre**
  City councillor
  Ville-Marie
- **Miranda, Luis**
  Borough mayor
  Anjou
- **Samson, Anie**
  Borough mayor
  Villeray–Saint-Michel–Parc-Extension
- **Trudel, Claude**
  Borough mayor
  Verdun
- **Worth, Monique**
  Borough mayor
  Pierrefonds-Roxboro

The mayors of the reconstituted municipalities also sit on the Urban Agglomeration Council. Dollard-Des Ormeaux has an additional representative who is appointed by its mayor.

- **Coutu, Robert**
  Mayor of Montréal-Est
- **Danyluk, Vera**
  Mayor of Mont-Royal
- **Deroo, Francis**
  Mayor of Sainte-Anne-de-Bellevue
- **Housefather, Anthony**
  Mayor of Côte Saint-Luc
- **Janiszewski, Edward**
  Mayor of Dollard-Des Ormeaux
- **Masella, Beny**
  Mayor of Montréal-Ouest
- **McLeish, George**
  Mayor of Senneville
- **McMurchie, Bill**
  Mayor of Pointe-Claire
- **Meaney, John W.**
  Mayor of Kirkland
- **Pollock, David**
  Mayor of Beaconsfield
- **Rouleau, Edgar**
  Mayor of Dorval*
- **Steinberg, William**
  Mayor of Hampstead
- **Trent, Peter F.**
  Mayor of Wesmount
- **Tutino, Maria**
  Mayor of Baie-D'Urfé
- Representative of Dollard-Des Ormeaux :

  **Gauthier, Colette**
  January 1 to June 30, 2010

  **Bayouk, Zoe**
  July 1 to December 30, 2010

* The Mayor of Dorval also represents Île-Dorval.

## MEMBERS OF THE BOROUGH COUNCILS

**Gérald Tremblay**, Mayor

### Boroughs

Ahuntsic-Cartierville

- **Gagnier, Pierre**
  Borough mayor
- **Brunet, Étienne**
  City councillor
  District du Sault-au-Récollet
- **Campbell, Jocelyn Ann**
  City councillor
  District de Saint-Sulpice
- **Chitilian, Harout**
  City councillor
  District de Bordeaux-Cartierville
- **Thuillier, Émilie**
  City councillor
  District d'Ahuntsic

Anjou

- **Miranda, Luis**
  Borough mayor
- **Beaudry, Gilles**
  Borough councillor
  District de l'Ouest
- **Hénault, Andrée**
  City councillor
- **Perron, Paul-Yvon**
  Borough councillor
  District de l'Est
- **Zammit, Michelle**
  Borough councillor
  District du Centre

Côte-des-Neiges–Notre-Dame-de-Grâce

- **Applebaum, Michael**
  Borough mayor
- **Clarke, Susan**
  City councillor
  District de Loyola
- **Fotopulos, Helen**
  City councillor
  District de Côte-des-Neiges
- **McQueen, Peter**
  City councillor
  District de Notre-Dame-de-Grâce
- **Perez, Lionel**
  City councillor
  District de Darlington
- **Rotrand, Marvin**
  City councillor
  District de Snowdon

Lachine

- **Dauphin, Claude**
  Borough mayor
- **Blanchet, Bernard**
  Borough councillor
  District de J.-Émery-Provost
- **Cloutier, Jean-François**
  Borough councillor
  District du Fort-Rolland
- **Cowell-Poitras, Jane**
  City councillor
- **Poulin, Lise**
  Borough councillor
  District du Canal

LaSalle

- **Barbe, Manon**
  Borough mayor
- **Blackhurst, Ross**
  Borough councillor
  (poste 1)
  District du Sault-Saint-Louis
- **Cesari, Vincenzo**
  Borough councillor
  (poste 1)
  District de Cecil-P.-Newman
- **Deschamps, Richard**
  City councillor
  District du Sault-Saint-Louis
- **Farinacci, Alvaro**
  City councillor
  District de Cecil-P.-Newman
- **Palestini, Laura-Ann**
  Borough councillor
  (poste 2)
  District du Sault-Saint-Louis
- **Troilo, Josée**
  Borough councillor
  (poste 2)
  District de Cecil-P.-Newman

Le Plateau-Mont-Royal

- **Ferrandez, Luc**
  Borough mayor
- **Bergeron, Richard**
  City councillor
  District de Jeanne-Mance
- **Boileau, Carl**
  Borough councillor
  District de De Lorimier
- **Duplessis, Josée**
  City councillor
  District de De Lorimier
- **Huggins, Piper**
  Borough councillor
  District de Jeanne-Mance
- **Norris, Alex**
  City councillor
  District du Mile End
- **Ryan, Richard**
  Borough councillor
  District du Mile End

Le Sud-Ouest

- **Dorais, Benoit**
  Borough mayor
- **Bélanger, Daniel**
  City councillor
  District de Saint-Paul–Émard
- **Fournier, Véronique**
  City councillor
  District de Saint-Henri–Petite-Bourgogne–Pointe-Saint-Charles
- **Roy, Huguette**
  Borough councillor
  District de Saint-Paul–Émard
- **Thiébaut, Sophie**
  Borough councillor
  District de Saint-Henri–Petite-Bourgogne–Pointe-Saint-Charles

L'Île-Bizard–Sainte-Geneviève

- **Bélanger, Richard**
  Borough mayor
- **Cardinal, Jacques**
  Borough councillor
  District de Sainte-Geneviève
- **Gibb, Diane**
  Borough councillor
  District de Pierre-Foretier
- **Little, Christopher**
  Borough councillor
  District de Denis-Benjamin-Viger
- **Robert, François**
  Borough councillor
  District de Jacques-Bizard

Mercier–Hochelaga-Maisonneuve

- **Ménard, Réal**
  Borough mayor
- **Blanchard, Laurent**
  City councillor
  District d'Hochelaga
- **Harel, Louise**
  City councillor
  District de Maisonneuve–Longue-Pointe
- **Primeau, Gaëtan**
  City councillor
  District de Tétreaultville
- **Thériault, Lyn**
  City councillor
  District de Louis-Riel

Montréal-Nord

- **Deguire, Gilles**
  Borough mayor
- **Gibeau, Jean-Marc**
  City councillor
  District d'Ovide-Clermont
- **Ricourt, Monica**
  Borough councillor
  District d'Ovide-Clermont
- **Rossi, Chantal**
  Borough councillor
  District de Marie-Clarac
- **Teti-Tomassi, Clementina**
  City councillor
  District de Marie-Clarac

Outremont

- **Cinq-Mars, Marie**
  Borough mayor
- **Forget, Céline**
  Borough councillor
  District de Joseph-Beaubien
- **Moffatt, Louis**
  Borough councillor
  District de Claude-Ryan
- **Nunes, Ana**
  Borough councillor
  District de Jeanne-Sauvé
- **Potvin, Marie**
  Borough councillor
  District de Robert-Bourassa

Pierrefonds-Roxboro

- **Worth, Monique**
  Borough mayor
- **Beis, Dimitrios Jim**
  Borough councillor
  District de l'Est
- **Clément-Talbot, Catherine**
  Borough councillor
  District de l'Ouest
- **Dubois, Christian G.**
  City councillor
  District de l'Est
- **Ward, Bertrand A.**
  City councillor
  District de l'Ouest

Rivière-des-Prairies–Pointe-aux-Trembles

- **Magri, Joe**
  Borough mayor
- **Blanchet, Mario**
  Borough councillor
  District de La Pointe-aux-Prairies
- **Bourgeois, Caroline**
  City councillor
  District de La Pointe-aux-Prairies
- **Calderone, Maria**
  City councillor
  District de Rivière-des-Prairies
- **Décarie, Suzanne**
  City councillor
  District de Pointe-aux-Trembles
- **Déziel, Gilles**
  Borough councillor
  District de Pointe-aux-Trembles
- **Rapanà, Giovanni**
  Borough councillor
  District de Rivière-des-Prairies

Rosemont–La Petite-Patrie

- **Croteau, François**
  Borough mayor
- **Ayotte, Élaine**
  City councillor
  District de Marie-Victorin
- **Gadoury, Marc-André**
  City councillor
  District d'Étienne-Desmarteau

- **Lampron, Pierre**
  City councillor
  District du Vieux-Rosemont

- **Limoges, François**
  City councillor
  District de Saint-Édouard

Saint-Laurent

- **DeSousa, Alan**
  Borough mayor

- **Biron, Michèle D.**
  Borough councillor
  District de Norman-McLaren

- **Cohen, Maurice**
  Borough councillor
  District de Côte-de-Liesse

- **Demers, Laval**
  City councillor
  District de Côte-de-Liesse

- **Salem, Aref**
  City councillor
  District de Norman-McLaren

Saint-Léonard

- **Bissonnet, Michel**
  Borough mayor

- **Battista, Mario**
  Borough councillor
  District de Saint-Léonard-Ouest

- **Perri, Dominic**
  City councillor
  District de Saint-Léonard-Ouest

- **Tremblay, Lili-Anne**
  Borough councillor
  District de Saint-Léonard-Est

- **Zambito, Robert L.**
  City councillor
  District de Saint-Léonard-Est

Verdun

- **Trudel, Claude**
  Borough mayor

- **Beaupré, Paul**
  Borough councillor(poste 1)
  District de Champlain–L'Île-des-Soeurs

- **Champoux, Andrée**
  Borough councillor(poste 2)
  District de Champlain–L'Île-des-Soeurs

- **Guy, Ann**
  Borough councillor(poste 1)
  District de Desmarchais-Crawford

- **Marotte, Ginette**
  City councillor
  District de Champlain–L'Île-des-Soeurs

- **Savard, André**
  Borough councillor(poste 2)
  District de Desmarchais-Crawford

- **Tassé, Alain**
  City councillor
  District de Desmarchais-Crawford

Ville-Marie

- **Tremblay, Gérald**
  Mayor of Montréal and
  Borough mayor

- **Campbell, Jocelyn Ann**
  City councillor
  chosen by the mayor

- **Deschamps, Richard**
  City councillor
  chosen by the mayor

- **Forcillo, Sammy**
  City councillor
  District de Peter-McGill

- **Mainville, Pierre**
  City councillor
  District de Sainte-Marie

- **Robillard, François**
  City councillor
  District de Saint-Jacques

Villeray–
Saint-Michel–
Parc-Extension

- **Samson, Anie**
  Borough mayor

- **Benjamin, Frantz**
  City councillor
  District de Saint-Michel

- **Deros, Mary**
  City councillor
  District de Parc-Extension

- **Lefebvre, Elsie**
  City councillor
  District de Villeray

- **Venneri, Frank**
  City councillor
  District de François-Perrault

In conformity with the act on the exercice of certain municipal powers, some boroughs are divided into electoral districts. In these cases, the district name is indicated below that of the councillor.

City councillors sit on the city council as well as on a borough council. Borough councillors only sit on a borough council.

# MEMBERS OF THE EXECUTIVE COMMITTEE

**Gérald Tremblay**
Mayor
Chairman

**Michael Applebaum**
Vice-Chairman

**Alan DeSousa, FCA**
Vice-Chairman

**Manon Barbe**
Member

**Richard Bergeron**
Member

**Michel Bissonnet**
Member

**Mary Deros**
Member

**Richard Deschamps**
Member

**Helen Fotopulos**
Member

**Lyn Thériault**
Member

**Claude Trudel**
Member

**Monique Worth**
Member

## Associate Councillors

Richard Bélanger
Frantz Benjamin
Harout Chitilian
Marie Cinq-Mars

Jane Cowell-Poitras
Ginette Marotte
Aref Salem
Alain Tassé

## STANDING COMMITTEES OF THE CITY COUNCIL

### COMMISSION DE LA PRÉSIDENCE DU CONSEIL

**Chair**
Claude Dauphin

**Vice-Chair**
Marvin Rotrand
Élaine Ayotte

**Members**
Michel Bissonnet
Frantz Benjamin
Anie Samson
Clementina Teti-Tomassi
Émilie Thuillier
Claude Trudel

### COMMISSION SUR LE DÉVELOPPEMENT CULTUREL ET LA QUALITÉ DU MILIEU DE VIE

**Chair**
Michèle D. Biron

**Vice-Chair**
Jocelyn Ann Campbell

**Members**
Laurent Blanchard
Vincenzo Cesari
Véronique Fournier
François Limoges
Giovanni Rapanà
Chantal Rossi

### COMMISSION SUR LES FINANCES, LES SERVICES ADMINISTRATIFS ET LE CAPITAL HUMAIN

**Chair**
Bertrand A. Ward

**Vice-Chair**
Pierre Lampron

**Members**
Laurent Blanchard
Laval Demers
Sammy Forcillo
Jean-Marc Gibeau
Peter McQueen
Lili-Anne Tremblay

### COMMISSION SUR LA MISE EN VALEUR DU TERRITOIRE, L'AMÉNAGEMENT URBAIN ET LE TRANSPORT COLLECTIF

**Chair**
Bernard Blanchet

**Vice-Chair**
Elsie Lefebvre

**Members**
Ann Guy
Marie Potvin
François Robillard
André Savard
Sophie Thiébaut
Robert L. Zambito

### COMMISSION SUR LE TRANSPORT, LA GESTION DES INFRASTRUCTURES ET L'ENVIRONNEMENT

**Chair**
Christian G. Dubois

**Vice-Chair**
Ginette Marotte

**Members**
Mario Battista
Daniel Bélanger
Caroline Bourgeois
Suzanne Décarie
Josée Duplessis
Lise Poulin

### COMMISSION SUR LES SERVICES AUX CITOYENS

**Chair**
Jean-Marc Gibeau

**Vice-Chair**
Étienne Brunet

**Members**
Ross Blackhurst
Harout Chitilian
Maurice Cohen
Huguette Roy
Richard Ryan
Michelle Zammit

## STANDING COMMITTEES OF THE URBAN AGGLOMERATION COUNCIL

### COMMISSION SUR LES FINANCES ET L'ADMINISTRATION

**Chair**
Sammy Forcillo

**Vice-Chair**
Maria Tutino

**Members**
Laval Demers
Andrée Hénault
Anthony Housefather
Gaëtan Primeau
Bertrand A. Ward

### COMMISSION SUR L'ENVIRONNEMENT, LE TRANSPORT ET LES INFRASTRUCTURES

**Chair**
Dominic Perri

**Vice-Chair**
Edgar Rouleau

**Members**
Andrée Champoux
Jean-François Cloutier
Benoit Dorais
Ginette Marotte
Peter F. Trent

### COMMISSION SUR LE DÉVELOPPEMENT ÉCONOMIQUE

**Chair**
Laval Demers

**Vice-Chair**
Robert Coutu

**Members**
Daniel Bélanger
Maria Calderone
Pierre Lampron
Edgar Rouleau
Josée Troilo

### COMMISSION SUR LES GRANDS ÉQUIPEMENTS ET LES ACTIVITÉS D'INTÉRÊT D'AGGLOMÉRATION

**Chair**
Luis Miranda

**Vice-Chair**
David Pollock

**Members**
Alvaro Farinacci
Ana Nunes
Aref Salem
Élaine Ayotte
Beny Masella

### COMMISSION DE LA SÉCURITÉ PUBLIQUE

**Chair**
Claude Trudel

**Vice-Chairs**
Réal Ménard
Vera Danyluk

**Members**
Frantz Benjamin
Susan Clarke
Jean-Marc Gibeau
William Steinberg
Robert L. Zambito
A representative of the Québec government

## THE ECONOMIC SITUATION[2]

- The Conference Board of Canada forecast that Greater Montréal's economy would shrink 1.7% in 2009, while that of Canada as a whole would decline by 2.1%.

- After 12 years of growth that achieved record levels in 2008, employment on the Island of Montréal was set to post a decline in 2009. The recession, which had much less impact on Montréal than most of Canada's large cities, still caused job losses on the island, particularly in full-time positions. A total of 913,000 jobs was recorded on the island in November 2009, or 43,200 fewer than the year before.

- There were 1,029,700 people of at least 15 years of age on the labour market in November 2009 or 1.6% down from the annual average for 2008. This represented a 17,200-drop in people of working age from the previous year.

- In November 2009, the employment rate for people of working age stood at 57.1% or 3% less than the annual rate of 60.1% posted in 2008.

- The recession quickly produced victims on the labour market in 2009. The unemployment rate leaped to 11.3% in November 2009, or 2.6% more than the annual average for 2008. The number of unemployed persons on the Island of Montréal stood at 116,600 in November 2009, or 29,500 more than had been reported for all of 2008.

- Public and private businesses took advantage of a strong Canadian dollar over the past two years to boost their capital spending. This should exceed $12.7 billion for 2009, up 2% from 2008. While most (nearly $8 billion) of these investments came from the private sector, the public sector made the greater effort with a 9% increase in 2009 investments, primarily to contend with the impact of the economic slowdown.

- The value of building permits in 2009 should total about $1.9 billion, if the trend observed over the first 10 months of the year maintains itself. This would represent a 7% decline for all types of construction. The number of permits issued in 2009, however, should be greater than that for 2008, based on January through October results. Some 14,300 building permits should be issued in 2009 for all construction segments, compared with 13,169 for 2008.

- The recession triggered a rapid drop in demand for office space, particularly in downtown Montréal. The year 2009 marked an end to four years of declining vacancy rates for office space in downtown Montréal. In the second quarter of 2009, 8% of office space in the business centre was up for rental, compared with 5.7% in 2008.

- If the trend observed over the first 10 months persists, the number of housing starts could drop more than 23% in 2009, to more than 4,500 new residential units. Based on the value of the permits issued over the first 10 months of 2009, a decline of nearly 11% in permit value also seems likely for the year ending. The value of residential construction in 2009 may, accordingly, approach $905 million.

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[2] This review of the economic situation is based on the latest data available at the time this document was prepared (December 10, 2009). This report only provides a summary of the Montréal urban agglomeration's economic situation. The full document appears in the *Cahier d'information complémentaire* 2009, which readers may download at ville.montréal.qc.ca/finances.

## Table 1
## Key Indicators for the Montréal Urban Agglomeration

| [illegible] | 2007 | 2008 | Variation | 2009 Trends |
|---|---|---|---|---|
| *Economy* | | | | |
| Gross Domestic Product at Base Price, Montréal CMA (in millions of 2002 dollars) | 120,201 | 121,539 | 1.1% | ↘ |
| Gross domestic product at base price (in millions of 2002 dollars) | 32,307 | 32,406 | 0.3% | ↘ |
| Labour Market | | | | |
| Jobs (In thousands) | 950.0 | 956.2 | 0.7% | ↘ |
| Employment Rate (Percentage) | 59.7 | 60.1 | + 0,4% point | ↘ |
| Activity Rate (Percentage) | 65.2 | 65.7 | + 0,5% point | ↘ |
| Unemployment Rate (Percentage) | 8.5 | 8.7 | + 0,2% point | ↗ |
| Number of Establishments | 61,020 | 59,803 | -2.0% | ↘ |
| Welfare Recipients (Number) | 58,449 | 58,344 | -0.2% | ↗ |
| Personal Disposable Income per Inhabitant (in $) | 25,587 | 26,605 | 4.0% | ↗ |
| Capital Expenditure | | | | |
| Capital Expenditure Investments (In billions of dollars) | 11,237 | 12,524 | 11.5% | ↗ |
| Private Sector Investments | 8,020 | 8,112 | 1.1% | ↘ |
| Public Sector Investments | 3,217 | 4,412 | 37.1% | ↗ |
| Building Permit Value - Non-Residential (In billions of dollars) | 1,150 | 1,013 | -11.9% | ↘ |
| Commercial | 596 | 659 | 10.6% | ↘ |
| Industrial | 163 | 113 | -30.7% | ↗ |
| Institutional | 391 | 240 | -38.6% | ↗ |
| Vacancy Rate of Industrial Premises - Center Sector (Percentage) | 7.7 | 8.3 | + 0,6% point | ↘ |
| Vacancy Rate of Office Premises Downtown ((Percentage) | 6.9 | 5.7 | - 1,2% point | ↗ |
| Housing | | | | |
| Housing Strarts (Number) | 6,898 | 5,868 | -14.9% | ↘ |
| Building Permit Values - Residential Sector (In billions of dollars) | 1,033 | 1,012 | -2.0% | ↘ |
| Home Sales (Number) | 16,925 | 15,610 | -7.8% | ↗ |
| Average Selling Price of a Condominium (In dollars) | 210,000 | 215,000 | 2.4% | ↗ |
| Vancancy rate - residential (percentage) | 3.1 | 2.5 | - 0,6% point | n/a |
| Capital Expenditures in the Housing Sector (In billions of dollars) | 2,365 | 2,258 | -4.5% | ↘ |
| Knowledge | | | | |
| Patents (Number)** | 561 | 473 | -15.7% | ↘ |
| University research (Grants in millions of dollars)** | 1,016 | 963 | -5.2% | ↘ |
| Scientific Publications (Number)** | 165,976 | 166,318 | 0.2% | ↗ |
| University students (Number)** | 40,844 | 41,132 | 0.7% | ↗ |
| University Diplomas (Number)** | | | | |
| Demographics | | | | |
| Population (Number of persons) | 1,881,000 | 1,878,000 | -0.2% | n/a |
| Natural Increase (Number of persons) | 7,237 | 7,968 | 10.1% | n/a |
| Migration Balance (Number of persons) | -2,445 | -205 | -- | n/a |
| International Immigration (Number of new immigrants) | 32,396 | 33,101 | 2.2% | n/a |
| Transportation and Tourism | | | | |
| Freight Traffic at the Port de Montréal (Millions of tonnes) | 26 | 27 | 3.8% | ↘ |
| Cruise Companies Hosted by the Port de Montréal (Number) | 34,809 | 39,636 | 13.9% | n/a |
| Passengers Travelling through Montréal's Airport (In millions) | 12,410 | 12,380 | -0.2% | ↘ |
| Number of Flights at the Montréal-Trudeau Airport | 223,096 | 225,452 | 1.1% | ↘ |
| Ridership on Bus and Métro (Millions of passengers) | 368 | 383 | 4.1% | n/a |
| of Kilometres Traveled – Bus and Métro | 135 | 149 | 10.2% | n/a |
| Tourists (in thousands) | 7,415 | 7,377 | -0.5% | ↘ |
| Tourist Spendings for a Stay of at least 24 hours (in billions of dollars) | 2,216 | 2,239 | 1.0% | ↘ |
| Hotel Occupancy Rate (Percentage) | 67.4 | 65.3 | - 2,1% points | ↘ |
| Hotel Room Occupancy (Number of rooms in thousands) | 3,730 | 3,684 | -1.2% | ↘ |

** The data contained in the knowledge section are those of 2006 and 2007.

- Based on statistics from the Greater Montréal Real Estate Board for the first 11 months of 2009, property sales will be up slightly from the preceding period. Some 15,910 sales could be completed on the island in 2009, up 2% from the previous year.

- The Port of Montréal, which is currently affected by a slowdown in trade due to the recession, is likely to post its first slump in performance since 2002. If the trend observed since early 2009 continues, the value of goods handled at the Port of Montréal may drop 14% with respect to 2008, to a total of 23 million metric tonnes.

- Between January and September 2009, the number of passengers using Montréal—Trudeau International Airport sagged 6%, year on year. The total number of passengers for 2009 will be about 12.1 million, if that performance continues.

- Tourisme Montréal expects 6.7 million tourists to visit the Island of Montréal in 2009 or 4% fewer person visits than in 2008. Tourist expenditures should, for their part, diminish by 6%.

### Outlook for the Metropolitan Region

The recession could cause less damage in Montréal than in Canada's other major cities. Analysts from the Conference Board of Canada have estimated that Montréal's economy will shrink 1.7% in 2009, compared to a decline of 2.1% for Canada as a whole. Economic performance of the Montréal metropolitan region should hold at the levels forecast for Québec as a whole, or down 1.4%.

Detailed projections follow.

- The anticipated inflation rate for 2009 is 0.9%, but could rise to 2.1% in 2010.

- Montréal's economy could post a 1.7% slowdown in 2009, but anticipated growth for 2010 is 2.5%.

- Per capita GDP may drop 2.5% in 2009.

- The metropolitan region's population should grow 0.8% in 2009, and then continue to rise from 0.9% to 1% each year through 2014.

- Job losses could total 22,000, or 1.2% more than in 2008. The finance, insurance and property sectors (10,000 jobs lost) and the non-commercial service sector (6,000 jobs lost) appear to have been hardest hit by the present recession.

- The unemployment rate should approach 9.4%, or 2 percentage points more than in 2008.

- Personal disposable income per capita should stand at $26,521. This is a very slight (+0.6%) rise over 2008.

- A slowdown is expected in home construction: 19,300 housing starts are expected for the metropolitan region in 2009, down 11.9% from 2008.

- Retail sales should shrink 0.2% in 2009.

## Table 2
## Key Indicators: Conference Board of Canada Forecast, Montréal CMA, 2009 to 2014

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|---|
| | % | % | % | % | % | % |
| Inflation | 0.9 | 2.1 | 2.9 | 2.3 | 2.1 | 2.0 |
| Gross Domestic Product | -1.7 | 2.5 | 2.8 | 3.3 | 3.1 | 2.9 |
| Gross Domestic Product per Inhabitant | -2.5 | 1.6 | 1.8 | 2.3 | 2.1 | 1.9 |
| Population | 0.8 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 |
| Jobs | -1.2 | 1.2 | 1.3 | 1.8 | 1.5 | 1.1 |
| Unemployment Rrate | 9.4 | 9.8 | 8.9 | 8.1 | 7.2 | 6.8 |
| Disposable Income per Inhabitant | 0.6 | 2.8 | 2.6 | 3.1 | 3.5 | 3.2 |
| Construction Starts | -11.9 | -2.6 | -3.7 | 8.8 | 1.8 | 4.2 |
| Retail Sales | -0.2 | 3.8 | 5.3 | 5.6 | 4.6 | 4.1 |

Source: *Conference Board* du Canada.

Montréal en action

# 2010 Budget

# INTRODUCTION

## PRESENTATION OF THE BUDGET

The city budget is presented pursuant to the rules of the ministère des Affaires municipales, des Régions et de l'Occupation du territoire (MAMROT) for presenting municipal information according to standards of the Public Sector Accounting Board (PSAB).

Under *An Act respecting the exercise of certain municipal powers in certain urban agglomerations*, Montréal is the central city of the agglomeration. This means that Montréal is responsible for the management of:

- Services falling under **urban agglomeration authority** for the Island of Montréal's 16 related municipalities (the 15 reconstituted cities and the Ville de Montréal, which is itself divided into 19 boroughs).
- Services falling under **local responsibility** within the Ville de Montréal ("residual city"), which is divided into 19 boroughs.

As the residual city, Montréal has prepared a single budget. The financial information contained in this document is presented in accordance with the new governance structure, which requires the budget to be broken down by **area of authority** (in terms of the decision-making bodies holding such authority).

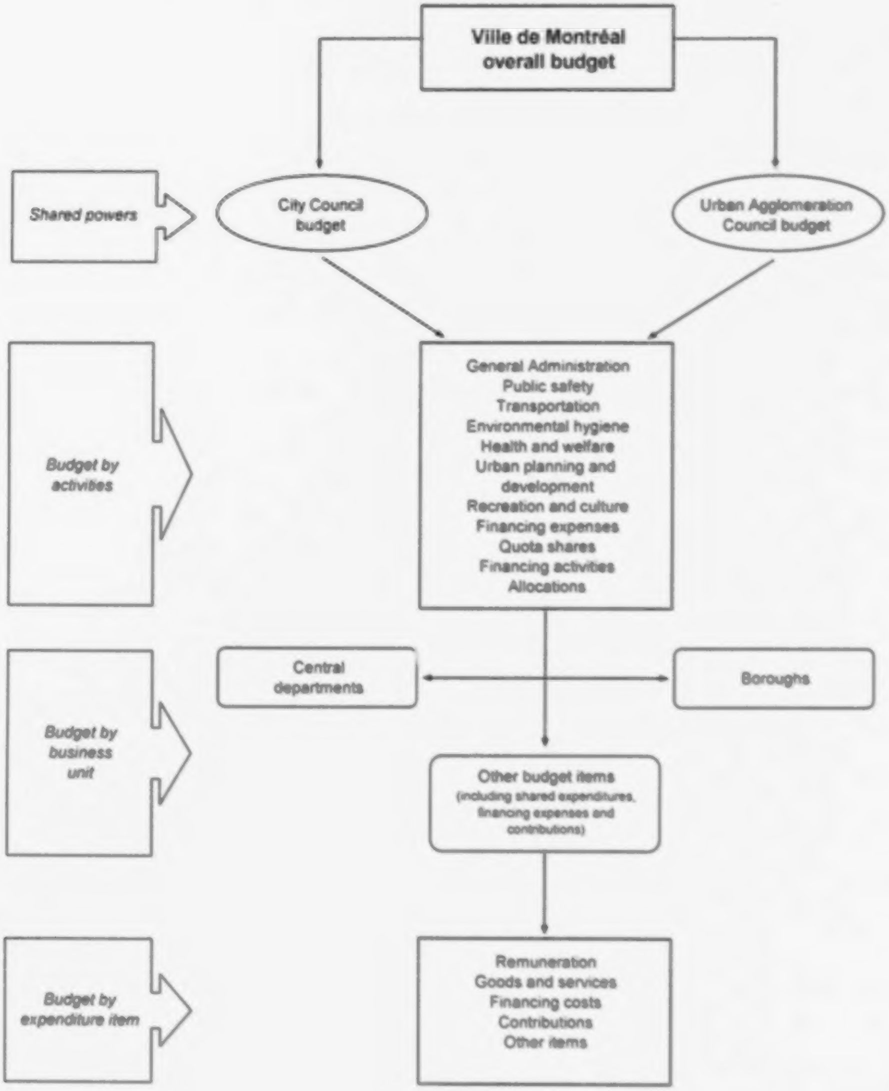
More specifically, the budget has been divided into three major sections, each of which has a number of subdivisions:

1. **The Overall Budget:** This budget comprises funding relating to urban agglomeration and local city areas of responsibility. It:
    - lists revenue and expenditure items by operating activity;
    - follows to the city's organizational structure. This means it is arranged by departmental and borough budget, as well as by other budget items, which include shared expenditures, financing expenses and contributions;
    - presents by expenditure by item;
    - provides a Summary of the 2010-2012 Three-Year Capital Works Program.
2. **The City Council Budget:** This is the budget adopted by Montréal's City Council for exercising local powers within the city and includes budgets allocated to the borough councils for exercising their respective areas of authority. It:
    - lists revenue and expenditure items by operating activity;
    - also presents the 2010-2012 Three-Year Capital Works Program.

3. **The Urban Agglomeration Council Budget:** this budget is adopted by the Urban Agglomeration Council so that it may exercise its authority throughout the island. This budget:
    - lists revenue and expenditure items by operating activity;
    - also presents the 2010-2012 Three-Year Capital Works Program.

Figure 1 illustrates the presentation of Montréal's 2010 Budget.

**Figure 1**
**Presentation of the City's Global Budget**


Ville de Montréal overall budget
Shared powers
City Council budget
Urban Agglomeration Council budget
Budget by activities
General Administration
Public safety
Transportation
Environmental hygiene
Health and welfare
Urban planning and development
Recreation and culture
Financing expenses
Quota shares
Financing activities
Allocations
Budget by business unit
Central departments
Boroughs
Other budget items (including shared expenditures, financing expenses and contributions)
Budget by expenditure item
Remuneration
Goods and services
Financing costs
Contributions
Other items

## Allocation of the Global Budget

The Global Budget is distributed among the City Council and the Urban Agglomeration Council budgets based on each of their respective areas of responsibility, pursuant to the following legislative provisions:

- *An Act respecting Exercise of certain municipal powers in certain urban agglomerations.*
- *Order of the Government of Québec concerning the Montréal Urban Agglomeration (1229-2005, December 8, 2005)* and its amendments.
- *An Act to amend various legislative provisions concerning Montréal.*

Some of the Ville de Montréal's expenditures for exercising the urban agglomeration's authorities in its role as the central city must be charged to the Urban Agglomeration Council's budget. Administrative expenditures for exercising urban agglomeration authorities must also be charged to the Urban Agglomeration Council's budget.

Certain expenditures have mixed functions and fall under the authority of both the Urban Agglomeration Council and the City Council. These expenditures pertain to general administration activities (finance and human resources) that are paid out of the Urban Agglomeration Council Budget at an administration expenditures rate and to general administration activities (transportation, recreation, culture, etc.) that are calculated according to the type of activity or project concerned and apportioned on the basis of various criteria. All mixed expenditures are distributed in accordance with the mixed expenditure sharing by-law adopted by the Urban Agglomeration Council.

Furthermore, the agglomeration's expenditures are largely funded by the quota shares paid by the 16 related municipalities. These shares are calculated on the basis of the related municipality's fiscal capacity, pursuant to the rules set out by MAMROT.

A detailed breakdown of the distribution of expenditures between the Urban Agglomeration Council and the City Council appears in Appendix 2.

# OVERALL BUDGET

# BUDGET BY ACTIVITY

## KEY FACTORS EMPLOYED IN FORMULATING THE 2010 BUDGET

The need to continue providing Montréal residents with excellent service within their ability to pay were central concerns that guided preparation of the 2010 Budget.

Furthermore, principles of sound management of public funds, consideration of policies with a budgetary impact and the city Administration's desire to keep the growth in expenditures to a minimum, within an uncertain economic context, also directed the manner in which the 2010 Budget was prepared with respect to revenues, expenditures and allocations for both the City Council and Urban Agglomeration Council budgets.

### Expenditure-Related Factors

The expenditure structure reflects the maintenance and evolution of municipal activities and responsibilities, in view of the Administration's budgetary choices.

Certain expenditure strategies were applied in preparing the budget. Because of the city's desire to keep growth of expenditures to a minimum, its business units had to set priorities and re-plan their budgets so that they would be able to pay for different kinds of cost increases (such as wage adjustments and contract indexing) through their allotments.

Furthermore, the 2010 Budget had to make a significant contribution to the payment of retirement plan expenditures to offset major swings of the financial markets in 2008.

The city's contribution to the Société de transport de Montréal has also been significantly increased.

Financing expenses were calculated on the basis of capital expenditures to be paid in 2010 and financing strategies for future loans. An interest rate of 6.0% was used in formulating these projections.

### Revenue-Related Factors

Most revenues for the Urban Agglomeration Council Budget are funded by a quota share system paid by all of the related municipalities, including Montréal.

Assumptions that have been applied to projected tax revenues and payments in lieu of taxes for the City Council Budget are based on an estimated $1.6 billion growth of the tax base in 2010. These assumptions are calculated in accordance with historic trends and on an analysis of construction projects in the anticipated economic context. A survey of currently active construction sites would suggest this prediction is realistic and prudent.

Revenues to be paid under the new financial and fiscal partnership between the Government of Québec and its municipalities for the 2007-2013 period have also been included in these calculations.

Other revenue-related factors that were taken into account include:

- The general increase in taxes on residential and non-residential properties.
- The introduction of a parking lot tax.
- Increased property transfer tax on transactions exceeding $500,000.
- The introduction of a quota share for the Urban Agglomeration Council's expected deficit in fiscal 2009.

A rate of 3.5% was used for long-term investment revenues associated with the sinking funds, and a rate of 0.9% was used for short-term investment revenues pertaining to cash flow management.

## CERTIFICATE OF THE TREASURER

The *Charter of Ville de Montréal* (RSQ, c. C-11.4) and the *Cities and Towns Act* ("CTA") (RSQ, c. C-19) authorize the Treasurer of the Ville de Montréal to issue a certificate attesting that budgetary appropriations will be available for scheduled expenditures.

Pursuant to section 477 of the CTA, a council by-law or resolution authorizing an expenditure is only operative when accompanied by a treasurer's certificate stating that the municipality does in fact possess the appropriations necessary for the purpose to which the expenditure is to be applied.

I confirm that budgetary appropriations will be available for expenditures forecast in the budget under the responsibility of the City Council and in the budget under the responsibility of the Urban Agglomeration Council, in their respective areas of authority.

*(in thousands of dollars)*

| | *City Council Budget* | *Urban Agglomeration Budget* |
|---|---|---|
| a) **Debt service** | | |
| Total debt service cost breakdown: | | |
| ▪ Financing expenses | $267,943.4 | $150,821.0 |
| ▪ Repayment of long-term debt | $219,774.8 | $132,344.7 |
| b) **Obligations resulting from laws or decisions that have been or will be made** | | |
| ▪ Signing of leases and awarding of contracts for the delivery of supplies and services | $503,851.3 | $265,608.1 |
| ▪ Granting of financial contributions and municipal assistance | $90,643.0 | $500,328.9 |
| ▪ Salaries, wages and employer contributions | $955,578.9 | $1,042,525.0 |

Robert Lamontagne, CA, MBA
Treasurer

January 13, 2010

## STATEMENT OF OPERATING ACTIVITIES FOR TAX PURPOSES

### Table 3

### Statement of Operating Activities for Tax Purposes—City Budget

*(In thousands of dollars)*

| | Overall comparison 2009 | City Council budget 2010 | Urban Agglomeration Council budget 2010 | Inter-unit transactions to be eliminated [1] 2010 | Overall budget 2010 |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Taxes | 2,417,274.5 | 2,585,196.8 | 10,740.3 | 0,0 | 2,595,937.1 |
| Payments in lieu of taxes | 202,350.1 | 211,675.5 | 0,0 | 0,0 | 211,675.5 |
| Quota shares | 321,550.3 | 0,0 | 1,967,199.0 | (1,605,751.5) | 361,447.5 |
| Services rendered and other revenues | 785,788.3 | 585,221.1 | 209,563.4 | (40,886.6) | 753,897.9 |
| Transfers | 300,471.3 | 194,315.0 | 143,240.6 | 0,0 | 337,555.6 |
| **Total revenues** | **4,027,434.5** | **3,576,408.4** | **2,330,743.3** | **(1,646,638.1)** | **4,260,513.6** |
| **Expenditures** | | | | | |
| General administration | 567,208.8 | 445,301.1 | 304,886.3 | (40,623.6) | 709,543.8 |
| Public security | 891,588.0 | 14,196.4 | 893,047.9 | 0,0 | 907,244.3 |
| Transportation | 717,595.2 | 336,422.0 | 444,650.0 | 0,0 | 781,072.0 |
| Environmental hygiene | 434,585.5 | 181,521.1 | 247,526.3 | 0,0 | 429,047.4 |
| Health and welfare | 102,274.7 | 61,703.2 | 38,293.0 | 0,0 | 99,996.2 |
| Urban planning and development | 179,372.1 | 151,249.0 | 50,654.8 | (263.0) | 201,640.8 |
| Recreation and culture | 437,323.8 | 371,028.1 | 67,043.7 | 0,0 | 438,071.8 |
| Financing expenses | 410,513.2 | 267,943.4 | 150,821.0 | 0,0 | 418,764.4 |
| **Total des expenditures** | **3,740,461.3** | **1,829,364.3** | **2,196,903.0** | **(40,886.6)** | **3,985,380.7** |
| **Quota shares for financing urban agglomeration activities** | **0,0** | **1,605,751.5** | **0,0** | **(1,605,751.5)** | - |
| **Financing** | | | | | |
| Long-term financing of operating activities | (15,000.0) | (9,200.0) | (30,200.0) | 0,0 | (39,400.0) |
| Repayment of long-term debt | 345,264.1 | 219,774.8 | 132,344.7 | 0,0 | 352,119.5 |
| **Total financing** | **330,264.1** | **210,574.8** | **102,144.7** | - | **312,719.5** |
| **Total expenditures, quota shares and financing** | **4,070,725.4** | **3,645,690.6** | **2,299,047.7** | **(1,646,638.1)** | **4,298,100.2** |
| **Surplus (deficit) before allocations** | **(43,290.9)** | **(69,282.2)** | **31,695.6** | - | **(37,586.6)** |
| **Allocations** | | | | | |
| Capital assets activities | (9,200.0) | 0,0 | (22,776.8) | 0,0 | (22,776.8) |
| Repayment of capital | (11,822.4) | (11,448.4) | 0,0 | 0,0 | (11,448.4) |
| Accumulated surplus (deficit) | | | | | |
| - Unallocated operating surplus (deficit) | 0,0 | 0,0 | 0,0 | 0,0 | - |
| - Allocated operating surplus (deficit), financial reserve and reserved funds | 74,003.9 | 84,842.0 | (36,000.0) | 0,0 | 48,842.0 |
| - Amounts forecast for the future | (9,690.6) | (4,111.4) | 27,081.2 | 0,0 | 22,969.8 |
| **Total allocations** | **43,290.9** | **69,282.2** | **(31,695.6)** | - | **37,586.6** |
| **Operating surplus (deficit) for tax purposes** | - | - | - | - | - |

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[1] City Council and Urban Agglomeration Council budgets are formulated within two separate reporting entities. Inter-entity transactions result from the exchange of billed services between business units in which the supplier is based in a reporting entity different from that of the client. For purposes of reporting budget information, these internal transactions are deducted from the total so that they will not be counted twice.

## Table 3 (continued)
## Statement of Operating Activities for Tax Purposes—City Budget
*(In thousands of dollars)*

| | Real<br>2008 | Overall comparison<br>2009 | Overall budget<br>2010 | % Change<br>2010-2009 |
|---|---|---|---|---|
| **Revenues** | | | | |
| Taxes | 2,687,260.7 | 2,417,274.5 | 2,595,937.1 | 7.4 |
| Payments in lieu of taxes | 226,027.8 | 202,350.1 | 211,675.5 | 4.6 |
| Quota shares | 0,0 | 321,550.3 | 361,447.5 | 12.4 |
| Services rendered and other revenues | 755,785.1 | 785,788.3 | 753,897.9 | (4.1) |
| Transfers | 293,236.1 | 300,471.3 | 337,555.6 | 12.3 |
| **Total revenues** | **3,962,309.7** | **4,027,434.5** | **4,260,513.6** | **5.8** |
| **Expenditures** | | | | |
| General administration | 471,098.0 | 567,208.8 | 709,543.8 | 25.1 |
| Public security | 879,945.9 | 891,588.0 | 907,244.3 | 1.8 |
| Transportation | 787,293.6 | 717,595.2 | 781,072.0 | 8.8 |
| Environmental hygiene | 361,949.5 | 434,585.5 | 429,047.4 | (1.3) |
| Health and welfare | 91,974.5 | 102,274.7 | 99,996.2 | (2.2) |
| Urban planning and development | 151,175.0 | 179,372.1 | 201,640.8 | 12.4 |
| Recreation and culture | 440,028.9 | 437,323.8 | 438,071.8 | 0.2 |
| Financing expenses | 392,663.6 | 410,513.2 | 418,764.4 | 2.0 |
| **Total expenditures** | **3,576,129.0** | **3,740,461.3** | **3,985,380.7** | **6.5** |
| **Quota shares for financing urban agglomeration activities** | **0,0** | **0,0** | **0,0** | - |
| **Financing** | | | | |
| Long-term financing of operating activities | 0,0 | (15,000.0) | (39,400.0) | 162.7 |
| Repayment of long-term debt | 319,646.8 | 345,264.1 | 352,119.5 | 2.0 |
| **Total financing** | **319,646.8** | **330,264.1** | **312,719.5** | **(5.3)** |
| **Total expenditures, quota shares and financing** | **3,895,775.8** | **4,070,725.4** | **4,298,100.2** | **5.6** |
| **Surplus (deficit) before allocations** | **66,533.9** | **(43,290.9)** | **(37,586.6)** | |
| **Allocations** | | | | |
| Capital assets activities | (12,431.4) | (9,200.0) | (22,776.8) | |
| Repayment of capital | 0,0 | (11,822.4) | (11,448.4) | |
| Accumulated surplus (deficit) | | | | |
| - Unallocated operating surplus (deficit) | 0,0 | 0,0 | 0,0 | |
| - Allocated operating surplus (deficit), financial reserve and reserved funds | 69,599.2 | 74,003.9 | 48,842.0 | |
| - Amounts forecast for the future | (35,734.1) | (9,690.6) | 22,969.8 | |
| **Total allocations** | **21,433.7** | **43,290.9** | **37,586.6** | |
| **Operating surplus (deficit) for tax purposes** | **87,967.6** | - | - | |

**Chart 2**
**Sources of Revenue**

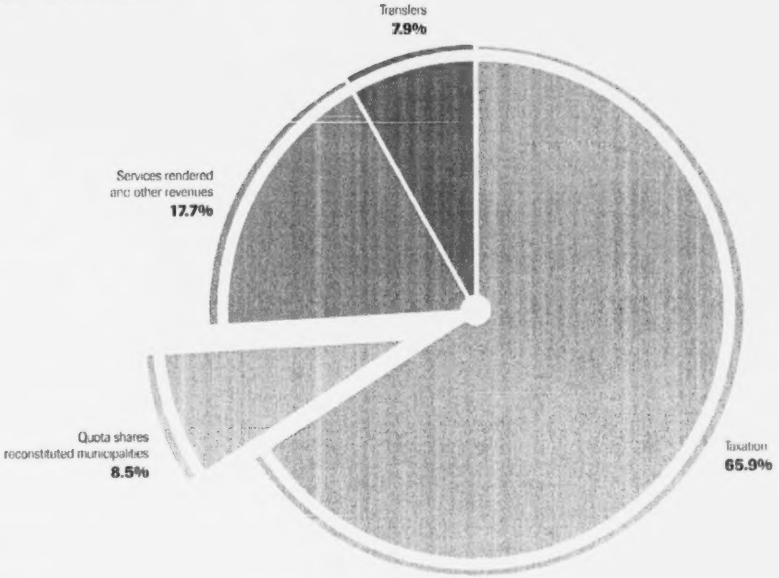
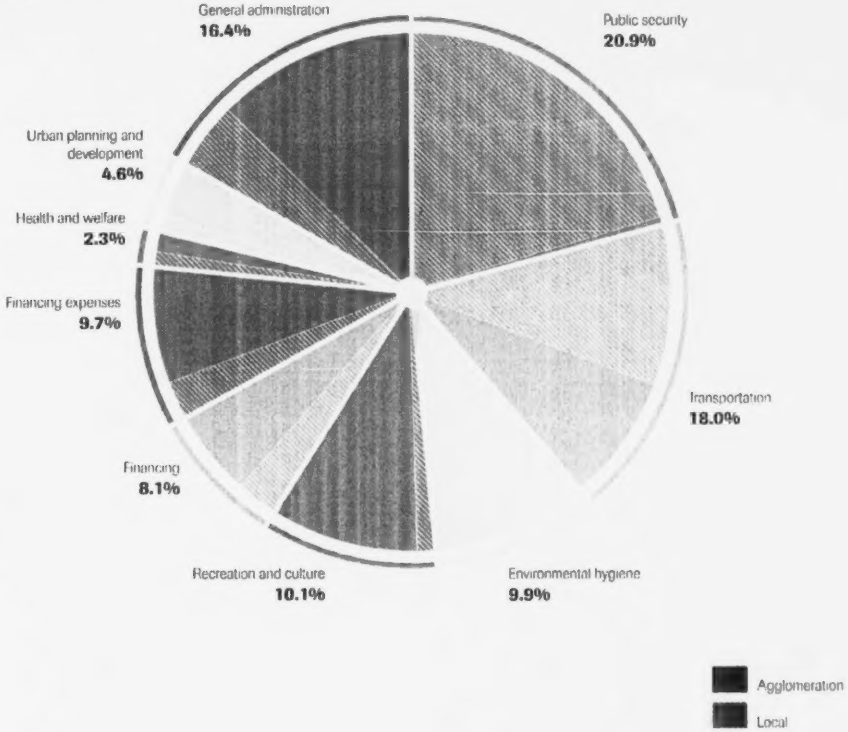


**Chart 3**
**Expenditures by Function**



## KEY 2010 BUDGET FACTORS

This section presents the statement of operating activities for the city's 2010 Global Budget, which consists of the City Council Budget and the Urban Agglomeration Council Budget.

Expenditures stand at $4,298.1 million in the 2010 Budget, a 5.6% rise over 2009. The borough budgets stand at $914.4 million, while those of the city departments total $2,048.5 million.

## REVENUES

### Taxes

The city's taxes stand at $2,598.0 million, up $180.8 million. These revenues will be used to fund expenditures relating to the city's local powers and to the payment of the city's quota share for defraying expenditures relating to the exercise of authority by the urban agglomeration.

### Quota Shares

Under *An Act to amend various legislative provisions concerning Montréal* (S.Q. 2008, c.19), urban agglomeration expenditures are funded through a quota share system paid by all of the related municipalities. Quota shares to be paid by the related municipalities other than Montréal total $361.4 million.

### Payments in Lieu of Taxes

Payments in lieu of taxes stand at $209.6 million.

### Services Rendered and Other Revenues

Services rendered and other revenues stand at $753.9 million for 2010, down $31.9 million from 2009. Key factors in this change include a decrease of some $31.8 million relating to the performance of interest on cash reserves, interest on sinking funds and interest on tax arrears. This difference is primarily due to the substantial drop in short-term interest rates.

### Transfers

Transfer revenues (grants from the higher levels of government and other entities) stand at $337.6 million, up 12.3% from 2009. This rise is due to such factors as an $8.8 million increase for entitlements resulting from compensation by the Government of Québec with respect to the fiscal and financial partnership.

Other factors in this rise in transfers include a $13.5 million increase in financial assistance from the Government of Québec for projects falling under the *Imagine – Building Montréal 2025* development strategy, a $3 million increase in grants for the war on poverty, an additional $3.7 million under the selective collection compensation plan and $3 million for the proposed regulation on sharing solid waste disposal fees.

## EXPENDITURES

Growth of the 2010 Budget over that of 2009 is primarily due to a large injection in public transit expenditures and the impact on the retirement plans of major swings in the financial markets.

With respect to expenditures by function, the following factors are of note.

- The $142.3 million rise in general administration expenditures is partly due to the additional contribution of $112.7 primarily for the retirement plans to offset swings in the financial markets during 2008. A $12-million reserve has also been set aside for distribution to the boroughs in the course of 2010, under terms yet to be defined. A reserve of $10 million was also created to strengthen the municipal workforce.
- Public security expenditures rose 1.8% or $15.6 million. A large portion of this rise ($10 million) has no impact on taxpayers, because it is funded by anticipated revenues for the commercialization and billing of products of the Service de police de Montréal (police department).
- The "Transportation" function posted a $63.5-million rise, essentially due to a large injection for public transit through by an increase in the city's contribution to the Société de transport de Montréal (STM) and to the Agence métropolitaine de transport (AMT).
- Funding for the "Environmental Hygiene" function was down a slight 1.3%, primarily because of budget reductions relating to cancellation of the water meter contract. This decline is partly offset by an additional budget for new fees required by the Government of Québec to fund its Program for Processing Organic Matter.
- The agreement between the ministère de l'Emploi et de la Solidarité sociale (MESS) and the Ville de Montréal, which has been in effect since January 1, 2008, has released the city from its income security obligations. The cost to the city of lending employees under this agreement is reimbursed in full by the Government of Québec. The budget for this agreement will decline each year, primarily through staff attrition. This agreement is largely responsible for the 2.2% reduction in the appropriation for the "Health and Welfare" function.
- Funding for the "Urban Planning and Development" function was up 12.4%. This increase in expenditures was due to such factors as an investment of over $20.4 million in the "Industry and Commerce" activity, particularly for new policy actions under the *Imagine – Building Montréal 2025* development strategy.
- The appropriation for the "Recreation and Culture" function is down a slight $0.7 million, due to such factors, as, for example, the reopening of the swimming pool at the Complexe sportif Claude-Robillard.
- Financing expenses are up 2.0%, due to higher levels of borrowing.

## FINANCING

The Service des infrastructures, du transport et de l'environnement (infrastructure, transportation and environment) will proceed with the purchase of recycling bins for $9.2 million. This expenditure will be funded by a five-year loan. The amount appears under the heading of "Long-Term Financing of Operating Activities."

The municipal contribution of $30.2 million to the capital expenditures assistance program of the Société de financement des infrastructures locales du Québec (SOFIL) for the Société de transport de Montréal (STM) also falls under this heading.

The 2010 Budget has earmarked an appropriation of $352.1 million for service of long-term debt. This 2% ($6.8 million) increase is also due to higher levels of borrowing.

## ALLOCATIONS

Funding of a net $48.8 million drawn on prior year surpluses and the "Road Management" financial reserve has been set aside for balancing the 2010 Budget. This amount consists of a $36-million allocation corresponding to the specific quota share charged on a one-time basis in 2010 to pay the urban agglomeration's expected budget deficit for fiscal 2009.

Furthermore, an allocation of $11.4 million represents a reimbursement of principal on long-term financed operating expenditures. Furthermore, the $22.8 million for capital works projects represents cash financing of investments in the water supply and sewer systems.

The $23 million listed under amounts forecast for the future primarily represents amortization of financial elements pertaining to the retirement plans over estimated periods to 2045.

# BUDGET
# BY
# BUSINESS UNIT

## THE BUDGET BY ORGANIZATIONAL STRUCTURE

The city's Global Budget for 2010 stands at $4.3 billion. The following pages present a complete portrait of budget estimates for 2010 by organizational structure. The Global Budget thus presents revenues and expenditures of the boroughs, the city departments and other budget items, as well as quota shares for funding activities of the urban agglomeration, financing and allocations.

### Boroughs

The city's 19 boroughs provide direct services to the public in such areas as repair of the city roads network, drinking water supply, solid waste collection and transportation, sports and cultural activities, parks and playing fields, social development and urban development. The boroughs are governed by the borough councils, which consist of from five to seven members, including the borough mayor.

The City Council has put the boroughs in charge of providing community services, among their other responsibilities. The urban agglomeration services furnished by the boroughs have been subdelegated to them by the city, to which such services were originally delegated by the Urban Agglomeration Council.

### City Departments

The city departments provide direct services to the public, including support services and municipal services for which the City Council, the Urban Agglomeration Council or the Executive Committee is directly responsible.

Appendix 4 contains a table illustrating the local power sharing inherent to management of the city, based on the various areas of authority defined in the *Charter of Ville de Montréal*.

## City Department Structure

- The **Direction générale** (general administration) is responsible for the administration of city business and international relations.
- The **Service des affaires corporatives** (corporate affairs) is responsible for the office of the City Clerk, support for the decision-making process, property assessment, procurement, rolling stock, municipal shops and operational support, as well as assistance to the Secrétariat aux projets corporatifs et aux relations institutionnelles (corporate projects and institutional relations).
- The **Service des affaires juridiques** (legal services) is responsible for civil and criminal matters.
- The **Service du capital humain** (human resources) is responsible for the management of human resources.
- The **Service des communications et des relations avec les citoyens** (communications and relations with city residents) is responsible for communications.
- The **Service du développement culturel, de la qualité du milieu de vie et de la diversité ethnoculturelle** (cultural development, quality of the living environment and ethno-cultural diversity) is responsible for social development, cultural development, ethno-cultural diversity and for management of parc du Mont-Royal, the city parks, green spaces, sports and recreational activities and the Muséums nature de Montréal (nature museums).
- The **Direction des systèmes d'information** (IT services) is responsible for ensuring that the city can harness the full potential of its IT technologies to support the different administrative units in their various missions and activities.
- The **Service des finances** (finance) is responsible for the business plan, the budget, accounting, taxation, collection of revenues, investments, financing, the payroll and management of the retirement plans.
- The **Service des infrastructures, du transport et de l'environnement (infrastructure, transportation and environment)** (infrastructure, transportation and environment) is responsible for transportation, the city roads network, vehicular traffic, the environment and sustainable development, water management, underground electrical conduits and telecom links.
- The **Service de la mise en valeur du territoire et du patrimoine** (economic and heritage development) is responsible for economic development, urban planning, housing and management of the city's real estate assets and the inventory of buildings used for institutional purposes.
- The **Service de police** (police department) is responsible for law enforcement, maintenance of public order, investigations, internal affairs, taxis, towing, 9-1-1 emergency communications, safety in the subway system and enforcement of parking regulations.
- The **Service de la sécurité incendie de Montréal** (fire department) is responsible for emergency preparedness, emergency organization, prevention, response, support and technical know-how in fire fighting and the first responder service.

This structure is further enhanced by other business units that do not report directly to the Executive Committee. These units are the **Bureau du vérificateur général** (auditor's office), **the Commission de la fonction publique** (civil service commission), the **Commission des services électriques** (electrical service commission) and the **Secrétariat de liaison**.

Details on the budgets of the boroughs and the city departments appear on the city's Web site at: **ville.montreal.qc.ca**/finances.

## Table 4
## 2010 Business Unit Forecasts

*(In thousands of dollars)*

| | Revenues, Allocations and Variance | Revenues and Allocations | Variance[1] | Revenues, Allocations and Variance | Expenditures and Financing | | Change |
|---|---|---|---|---|---|---|---|
| | 2009 Restated | 2010 Budget | | | 2009 Restated | 2010 Budget | % |
| **Boroughs** | | | | | | | |
| Ahuntsic-Cartierville | 59,809.9 | 2,741.9 | 58,164.7 | 60,906.6 | 59,809.9 | 60,906.6 | 1.8 |
| Anjou[2] | 27,302.2 | 2,838.2 | 24,492.2 | 27,330.4 | 27,302.2 | 27,330.4 | 0.1 |
| Côte-des-Neiges–Notre-Dame-de-Grâce | 68,272.5 | 2,419.5 | 66,571.5 | 68,991.0 | 68,272.5 | 68,991.0 | 1.1 |
| Lachine[2] | 30,817.3 | 6,729.8 | 26,150.5 | 32,880.3 | 30,817.3 | 32,880.3 | 6.7 |
| LaSalle[2] | 45,343.8 | 6,782.0 | 35,206.9 | 41,988.9 | 45,343.8 | 41,988.9 | (7.4) |
| L'Île-Bizard–Sainte-Geneviève | 11,115.3 | 908.3 | 10,386.4 | 11,294.7 | 11,115.3 | 11,294.7 | 1.6 |
| Mercier–Hochelaga-Maisonneuve | 65,456.6 | 3,424.3 | 62,660.8 | 66,085.1 | 65,456.6 | 66,085.1 | 1.0 |
| Montréal-Nord[2] | 40,865.3 | 5,272.0 | 35,750.2 | 41,022.2 | 40,865.3 | 41,022.2 | 0.4 |
| Outremont | 17,102.5 | 2,726.7 | 15,000.1 | 17,726.8 | 17,102.5 | 17,726.8 | 3.7 |
| Pierrefonds-Roxboro[2] | 30,468.5 | 3,610.8 | 28,169.1 | 31,779.9 | 30,468.5 | 31,779.9 | 4.3 |
| Plateau-Mont-Royal | 54,503.2 | 4,156.2 | 51,122.3 | 55,278.5 | 54,503.2 | 55,278.5 | 1.4 |
| Rivière-des-Prairies–Pointe-aux-Trembles | 57,933.9 | 2,271.5 | 56,321.2 | 58,592.7 | 57,933.9 | 58,592.7 | 1.1 |
| Rosemont–La Petite-Patrie | 58,098.5 | 3,152.5 | 55,435.6 | 58,588.1 | 58,098.5 | 58,588.1 | 0.8 |
| Saint-Laurent | 66,844.2 | 5,454.0 | 62,863.9 | 68,317.9 | 66,844.2 | 68,317.9 | 2.2 |
| Saint-Léonard[2] | 40,559.0 | 2,496.8 | 38,361.6 | 40,858.4 | 40,559.0 | 40,858.4 | 0.7 |
| Sud-Ouest | 52,114.9 | 2,393.6 | 50,332.3 | 52,725.9 | 52,114.9 | 52,725.9 | 1.2 |
| Verdun[2] | 35,775.9 | 6,063.0 | 30,820.6 | 36,883.6 | 35,775.9 | 36,883.6 | 3.1 |
| Ville-Marie | 79,355.5 | 11,820.3 | 67,820.5 | 79,640.8 | 79,355.5 | 79,640.8 | 0.4 |
| Villeray–Saint-Michel–Parc-Extension | 63,012.7 | 2,624.6 | 60,855.7 | 63,480.3 | 63,012.7 | 63,480.3 | 0.7 |
| **Total for boroughs** | **904,751.7** | **77,886.0** | **836,486.1** | **914,372.1** | **904,751.7** | **914,372.1** | **1.1** |
| The amount in the budget allocated to the boroughs and also listed under corporate revenues[3] | (850,927.1) | | | (851,145.1) | | | |
| **Net total for boroughs** | **53,824.6** | | | **63,227.0** | **904,751.7** | **914,372.1** | |

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[1] Under section 143.2 of the *Act to amend the Charter of Ville de Montréal*, which stipulates that a borough's budget must provide for revenues at least equal to its expenditures, a variance value, representing that portion of the borough's budgetary appropriations that are assumed in the city's Global Budget, is presented separately. More specifically, this figure represents the difference between the borough's expenditures and its autonomous revenues, which include surplus allocations and the additional funding allocated to the borough, if the latter offsets this funding with a special local tax.

[2] Data from the "Revenues and Allocations" column of the 2010 budgets for these boroughs include the additional funding, which is offset by a special local tax and/or the borough's surplus allocations. These funding amounts are:

| | Special local tax | | Surplus allocations |
|---|---|---|---|
| Anjou | 1,596.2 | Lachine | 500.0 |
| Lachine | 2,032.4 | LaSalle | 1,382.7 |
| LaSalle | 3,739.0 | Mercier–Hochelaga-Maisonneuve | 1,081.7 |
| Montréal-Nord | 4,000.0 | Montréal-Nord | (33.0) |
| Pierrefonds-Roxboro | 1,440.0 | Pierrefonds-Roxboro | 447.3 |
| Saint-Léonard | 540.1 | Saint-Laurent | 904.1 |
| Verdun | 1,311.3 | Verdun | 477.2 |
| | **14,659.0** | | **4,760.0** |

[3] This amount represents the addition of the variance value ($836,486.1) and the additional funding allocated to the boroughs ($14,659.0).

[4] Data from the 2009 Restated Budget on revenues, allocations and variance values, as well as expenditures and financing have been adjusted, where appropriate, to reflect reorganizations among business units.

## Table 4 (continued)
## 2010 Business Unit Forecasts

*(in thousands of dollars)*

| | Revenues, Allocations and Variance | | | Expenditures and Financing | | |
|---|---|---|---|---|---|---|
| | 2009 Restated[1] | 2010 Budget | % Change | 2009 Restated[1] | 2010 Budget | % Change |
| **Central departments** | | | | | | |
| Direction générale | 0,0 | 0,0 | - | 4,930.5 | 4,855.9 | (1.5) |
| Affaires corporatives | 52,626.8 | 53,693.9 | 2.0 | 130,174.5 | 119,536.9 | (8.2) |
| Affaires juridiques | 183,534.1 | 176,634.1 | (3.8) | 53,785.3 | 56,384.4 | 4.8 |
| Capital humain | 36,443.6 | 34,248.0 | (6.0) | 19,396.1 | 19,344.2 | (0.3) |
| Commission de la fonction publique | 0,0 | 0,0 | - | 963.8 | 969.3 | 0.6 |
| Commission des services électriques | 71,561.2 | 75,899.8 | 6.1 | 67,701.7 | 72,368.5 | 6.9 |
| Communications et relations avec les citoyens | 4,315.8 | 4,315.8 | - | 20,420.8 | 20,378.6 | (0.2) |
| Développement culturel, Qualité du milieu de vie et Diversité ethnoculturelle | 30,595.4 | 33,561.2 | 9.7 | 140,175.1 | 145,955.7 | 4.1 |
| Direction des systèmes d'information | 637.1 | 659.6 | 3.5 | 35,382.8 | 40,868.1 | 15.5 |
| Finances | 4,893,843.4 | 5,275,073.9 | 7.8 | 54,899.9 | 54,436.6 | (0.8) |
| Infrastructures, Transport et Environnement | 23,691.1 | 28,382.8 | 19.8 | 338,866.0 | 316,175.3 | (6.7) |
| Mise en valeur du territoire et du patrimoine | 209,102.0 | 227,362.3 | 8.7 | 269,002.2 | 284,097.7 | 5.6 |
| Police | 61,594.0 | 72,142.0 | 17.1 | 587,840.8 | 598,915.2 | 1.9 |
| Secrétariat de liaison | 0,0 | 0,0 | - | 511.7 | 576.3 | 12.6 |
| Sécurité incendie | 9,033.6 | 9,175.4 | 1.6 | 304,726.7 | 308,946.3 | 1.4 |
| Vérificateur général | 116.3 | 79.5 | (31.6) | 4,686.4 | 4,699.0 | 0.3 |
| **Total - central departments** | **5,577,094.4** | **5,991,228.3** | **7.4** | **2,033,464.3** | **2,048,508.0** | **0.7** |
| **Other budget items** | | | | | | |
| Shared expenditures | | | | 193,691.0 | 341,315.9 | 76.2 |
| Financial expenses[2] | | | | 374,003.4 | 382,357.9 | 2.2 |
| Contribution expenditures | | | | | | |
| - Contributions to the reconstituted municipalities | | | | 1,565.2 | 1,865.2 | 19.2 |
| - Other contributions | | | | 445,714.8 | 510,594.6 | 14.6 |
| **Total of other budget items** | | | | **1,014,974.4** | **1,236,133.6** | **21.8** |
| **Quota shares for financing urban agglomeration activities** | | | | **1,425,237.6** | **1,606,751.5** | **12.7** |
| **Financing** | | | | | | |
| Long-term financing of operating activities | | | | (15,000.0) | (39,400.0) | 162.7 |
| Repayment of long-term debt[2] | | | | 313,828.0 | 321,916.7 | 2.6 |
| **Total financing** | | | | **298,828.0** | **282,516.7** | **(5.5)** |
| **Elimination of internal transactions[3]** | (1,606,530.6) | (1,789,181.7) | 11.4 | (1,606,530.6) | (1,789,181.7) | 11.4 |
| **Total expenditures, quota shares and financing** | **4,024,388.4** | **4,265,273.6** | **6.0** | **4,070,725.4** | **4,298,100.2** | **5.6** |
| **Allocations** | | | | | | |
| Capital assets activities | (4,000.0) | (22,776.8) | 469.4 | | | |
| Repayment of capital | (11,822.4) | (11,448.4) | (3.2) | | | |
| Accumulated surplus (deficit) | | | | | | |
| - Unallocated operating surplus (deficit) | 0,0 | 0,0 | - | | | |
| - Allocated operating surplus (deficit), financial reserve and reserved funds | 71,850.0 | 44,082.0 | (38.6) | | | |
| - Amounts forecast for the future | (9,690.6) | 22,969.8 | (337.0) | | | |
| **Total allocations other than those forecast by boroughs[4]** | **46,337.0** | **32,826.6** | **(29.2)** | | | |
| | | | | | | |
| **Total[5]** | **4,070,725.4** | **4,298,100.2** | **5.6** | **4,070,725.4** | **4,298,100.2** | **5.6** |

See notes overleaf.

## Notes on the Preceding Table:

1 The 2009 Restated Budget's data for revenues, allocations and variance values, as well as expenditures and financing expenses, have been adjusted to account for reorganizations among the business units.

2 This budget item excludes that portion of decentralized funding costs generated by the boroughs and the city departments.

3 In presenting the Global Budget, revenues and expenditures resulting from transactions involving exchanges of service invoiced between the city's business units have been cancelled to present an accurate representation of the level of revenues and expenditures in the budget.

4 The "Total Allocations Other than Those Budgeted by the Boroughs" value represents the amount of expenditures financed by allocations, other than funding that had been set aside in the borough budgets.

| The total value of allocations set aside in the 2010 Budget is: | |
|---|---|
| Allocations of surplus set aside by the borough: | 4,760.0 |
| Allocations other than those forecast by boroughs: | 32,826.6 |
| Total allocations in the 2010 budget: | **37,586.6** |

[5] The total is equivalent to the sub-total of expenditures, quota shares, financing expenses and allocations presented in the Statement of Operating Activities for Tax Purposes.

## BOROUGH BUDGETS

Borough budgets stand at $914,372.1, up $9.6 million (+1.1%) from the 2009 Restated Budget, and represent some 21.3% of the city's total budget. This budget is largely financed by a budget envelope of $836,486.1, which is set by the City Council and by allocations and local revenues valued at $77,886.0.

Furthermore, the 2010 budget includes a reserve of $12.0 million for the boroughs. This reserve may be distributed in 2010, based on findings of the study on borough allotments by the City Council's *Commission sur les finances, les services administratifs et le capital humain* (committee on finances, administrative services and human resources). When we include this planned redistribution, borough budgets for 2010 will climb to $926,372.1, an effective 2.4% rise over 2009.

### Budget Envelopes

The primary rules for calculating budget envelopes in 2010 are the same as those in 2009. Consequently, the borough budget base is identical to that of the 2009 budget, except for certain adjustments in specific cases and with respect to the development fund.

The development fund supports and promotes development. A total of $4.4 million has been earmarked for this fund in 2010. This amount is to be distributed among the boroughs to compensate them for development expenditures.

Furthermore, the boroughs have continued to review their activities, priorities and structures throughout the budget process. This exercise gave them the opportunity to adjust their appropriations to meet their financial obligations, which appears in the budget tabled for 2010. These budgets also include, for the final year, the objective of eliminating 1,000 positions from the city from the 2007-2010 budget periods, while maintaining an equal quality of services to residents.

### Revenues and Allocations

Boroughs can also employ other means of ensuring or increasing and developing their service levels. Adjustments in local user fees and a modification in revenue forecasts have, on the one hand, generated an additional contribution of $1.6 million to support equivalent expenditure levels. Six boroughs opted to use prior year surprised, boosting their budget bases by $4.8 million. A total of six boroughs are using this strategy in 2010, compared with three in 2009.

The levying of local borough taxes, which the *Charter of Ville de Montréal* made possible starting in 2005, has substantially declined in 2010. Local taxes have dropped from $22,142.3 in 2009 to a budgeted $14,659.0 for fiscal 2010. In 2010, seven boroughs will be collecting local taxes, compared with eight in 2009.

Finally, borough reviews of their activities, priorities and structures and their different budget strategies will help the boroughs comply with the city Administration's budget framework, while maintaining the same level of service to residents in 2010.

## CITY DEPARTMENT BUDGETS

### Operating Expenditures

The set of city department expenditures stands at $2,048.5 million, representing growth of $15.0 million (+0.7%) over the 2009 Restated Budget.

Excluding the impact on the 2010 Budget of the elimination of funding that had been set aside for elections in the 2009 Budget, the budgets of the city departments stand at $29.6 million, up 1.5% over 2009.

Changes in city departments budgets are due to the following factors:

#### Affaires Corporatives (Corporate Affairs)

A budget allowance of $12.6 million that was set aside to pay for the November 2009 elections has been removed from the budget.

#### Commission des Services Électriques (CSE) (Electrical Services Commission)

An additional budget of $5 million has been granted to the Commission des services électriques (CSE). This funding represents the CSE's cost of burying electrical lines upon request. The expenditure is then billed to the city or third parties. This increase has no impact on the city's financial framework, as an equivalent increase appears in the 2010 Revenue Budget.

#### Direction des Systèmes d'Information (IT Services)

An additional recurring allocation of $5 million has been granted to the DSI as an adjustment for technological growth over the past few years. It will permit the use and maintenance of new business solutions developed during this period.

#### Développement Culturel, Qualité du Milieu de Vie et Diversité Ethnoculturelle (Cultural Development, Quality of the Living Environment and Ethno-Cultural Diversity)

The new agreement between the Government of Québec and the city with respect to the war on poverty and social exclusion involves a $3.0 million increase in expenditures. This additional expenditure will be funded by a transfer from the Government of Québec.

#### Finances (Finance)

Funding of some $2 million for election expenditures has been removed from the 2010 budget. However, various adjustments totalling $1 million have been included for bank services, harmonization of retirement plans and auditing of election expenditures.

**Infrastructures, Transport et Environnement (Infrastructure, Transportation and Environment)**

The implementation and continuation of various projects is planned for the following fields.

Environment and Sustainable Development

- The adjustment of waste disposal contracts, based on increased volume, the formulation of annual contracts for collecting, sorting and selling household waste and the award of a contract to collect and process green waste entail involve additional expenditures of $8.0 million.
- Additional funding of $1.5 million will allow management to set priorities for its activities and in particular for administration of the waste management master plan.
- A reduction of $5.8 million results from the Administration's decision to stagger deployment of the new waste collection system until 2011. It had originally planned to implement the system fully in 2009, with a budget of $15 million for obtaining recycling bins. This unused 2009 budget has been revised and is estimated at $16.8 million over the next two years ($9.2 million in 2010 and $7.6 million in 2011).

Water Management

The Operating Budget is down $22.8 million following the transfer of appropriations for investments in the development and protection of water supply and sewer infrastructure. This funding appears in the Urban Agglomeration Budget as "Allocations to Capital Works Activities" under the "Allocation" heading.

Transportation

A $3.5 million reduction in expenditures is due to the abolition in 2010 of the Road Tax, which had provided $12 million in funding for some of these costs. The city will use other sources of funding, such as a $4 million allocation from the "Road Management" financial reserve and an additional $5 million budget for high-priority projects by the Direction des transports that will enable the city to continue upgrading roads network in 2010.

**Mise en Valeur du Territoire et du Patrimoine (Economic and Heritage Development)**

An additional budget of $13.5 million for new policy actions targets the acceleration of public and private investment under the *Imagine – Building Montréal 2025* development strategy. The Government of Québec will fund all of these new expenditures under a memorandum of understanding with the city covering the 2008 to 2011 periods. Furthermore, an adjustment of $4.3 million has been earmarked for the building fund's internal activities.

**Police**

The increased budget for the Service de police de la Ville de Montréal will have virtually no impact on taxpayers, as it is largely funded by service revenues that are primarily derived from commercial activities and billing for police services related to combatting organized crime, terrorism, economic crimes and tax fraud. These activities generate revenue of $10 million.

**Sécurité Incendie de Montréal (Fire Department)**

The fire department's budget has been increased by $4.2 million. Of this amount, $1.3 is for continued implementation of the five-year risk coverage plan to improve the effectiveness of fire protection measures throughout the island.

## OTHER BUDGET ITEMS AND FINANCING

Expenses falling under the "Other Budget Items" and "Financing" headings stand at $1,518,650.3 and represent 35.3% of the city's Global Budget. These headings comprise four major expenditure categories: shared expenditures ($341,315.9), financing expenses ($382,357.9), contribution expenditures ($512,459.8) and financing ($282,516.7).

Such expenditures include:

- the city's contribution to activities funded by regional partners and partners among the higher levels of government;
- centralized funding costs pertaining to the funding of capital expenditures not apportioned among the city's business units;
- costs of meeting legal obligations, as in the case of contingency expenses. Specific budget allocations will be requested to cover such expenditures over the course of the year.

### Shared Expenditures

Shared Expenditures total $341,315.9, up 76.2%, and represent 7.9% of the city's budget.

**Table 5**
**Shared Expenditures**
***(In thousands of dollars)***

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Redeployment of resources and retirement plan expenditures | 91,693.4 | 204,683.0 | 123.2 |
| Contingency budget | 40,831.4 | 43,350.4 | 6.2 |
| General administrative expenditures | 7,994.6 | 7,648.4 | (4.3) |
| Potential tax collection losses | 7,275.0 | 6,603.7 | (9.2) |
| Other shared expenditures | 45,896.6 | 79,030.4 | 72.2 |
| **Total** | **193,691.0** | **341,315.9** | **76.2** |

### Redeployment of Resources and Retirement Plan Expenditures

The appropriation of $204,683.0 that has been entered under this item represents a $112,989.6 increase over the 2009 Restated Budget. This item comprises, for example:

- Remuneration expenditures that cannot, at this point, be apportioned among the business units and that must appear in the budget, pursuant to provisions of the collective agreements (such as amounts for pay equity and the costs of certain union leaves.
- A share of appropriations to pay surplus employees, in terms of authorized structures.
- Appropriations pertaining to occupational injury victims.
- Certain expenditures pertaining to the retirement plans.

The increase in this item's funding is primarily due to an important increase in contributions to the retirement plans. This additional contribution is due to the impact of the financial crisis on the returns of different plans, based on actuarial estimates.

### Contingency Budget

The "Contingency Budget" serves to meet expenditures not anticipated in the budget, to settle claims and to make payments resulting from legal judgements.

Funding for the Contingency Budget depends on the city's Global Budget. Under the *Charter of Ville de Montréal*, an amount equal to at least 1% of the budget must be allocated for contingencies. This figure stands at $43,350.4 in the 2010 Budget.

### General Administration Expenditures

The "General Administration Expenditures" item totals $7,648.4. This appropriation will be applied primarily to the maintenance and improvement of services to residents. The city administration will decide over the course of the year which units will be responsible for projects associated with this item.

### Potential Tax Collection Losses

A figure of $6,603.7 has been set aside in the 2010 Budget for "Potential Tax Collection Losses." Of that amount, $1,180.0 has been earmarked for failure to collect taxes. The remaining $5,423.7 has been allocated to failure to collect non-taxable revenues, such as appropriations pertaining to unpaid traffic citations, property transfer tax and leases.

## Table 6
## Other Shared Expenditures
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Employee loans - MESS | 33,269.2 | 31,053.9 | (6.7) |
| Reserve for boroughs | 0,0 | 12,000.0 | - |
| Strengthening of the civil service | 0,0 | 10,000.0 | - |
| Charges - waste disposal | 0,0 | 7,000.0 | - |
| Priority actions involving cleanliness and graffiti | 4,750.0 | 4,475.0 | (5.8) |
| Environment expenditures | 932.8 | 932.8 | - |
| e-Cité/311 project | 603.1 | 603.4 | - |
| Other | 6,341.5 | 12,965.3 | 104.5 |
| **Total** | **45,896.6** | **79,030.4** | **72.2** |

Other shared expenditures total $79,030.4, up $33,133.8 from 2009. This decline is primarily due to:

- a $12,000.0 reserve to be redistributed to the boroughs in 2010;
- funding of $10,000.0 for strengthening the municipal workforce to be used to enhance the expertise needed to implement appropriate supervision and control over all sectors requiring municipal intervention;
- funding of $7,000.0 that has been set aside to increase solid waste disposal fees.

The "Other" heading, totalling $12,965.3, primarily pertains to an envelope of $7 million for the funding of high-priority projects that will be identified in 2010.

## Financing Expenses

This heading comprises all centralized expenditures pertaining to the funding of long-term capital expenditures and the initial actuarial liability. Financing Expenses primarily comprise interest expenses, along with discount and loan floatation expenditures.

### Table 7

### Financing Expenses

*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Financing expenses | 410,513.2 | 418,764.4 | 2.0 |
| Decentralized financing expenses[1] | (36,509.8) | (36,406.5) | (0.3) |
| **Total** | **374,003.4** | **382,357.9** | **2.2** |

[1] These expenditures appear in the budgets of certain boroughs and city departments.

Total financing expenses anticipated in the 2010 Budget stand at $418,764.4, up $8,251.2 (+2%). This change is due to the impact of increased borrowing, partially mitigated by the maturation of certain debts and reduced interest expenditures at the time loans were refinanced.

Of this total amount, $36,406.5 has been directly charged to the budgets of the following entities: the Commission des services électriques (electrical service commission), the Muséums nature de Montréal (nature museums), the Water Fund and certain boroughs.

## Contribution Expenditures

Contribution expenditures in the 2010 Budget stand at $512,459.8 and account for 11.9% of the city's total budget. These expenditures provide financial assistance to the Société de transport de Montréal (STM), to the reconstituted municipalities, to corporations and to other organizations. This item also comprises funds the city needs for paying quota shares to the Communauté métropolitaine de Montréal (CCM) and the Agence métropolitaine de transport (AMT).

**Table 8**

**Contributions to Corporations, Organizations and other Major Partners**

***(In thousands of dollars)***

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Société de transport de Montréal | 332,000.0 | 389,600.0 | 17.3 |
| Agence métropolitaine de transport | 39,488.0 | 44,101.3 | 11.7 |
| Communauté métropolitaine de Montréal | 30,913.6 | 30,000.0 | (3.0) |
| Société du parc Jean-Drapeau | 10,471.6 | 10,491.9 | 0.2 |
| Conseil des arts | 10,450.0 | 10,700.0 | 2.4 |
| Sociétés de développement commercial | 8,518.2 | 8,679.1 | 1.9 |
| Contributions to the reconstituted municipalities | 1,565.2 | 1,865.2 | 19.2 |
| Société d'habitation et de développement de Montréal | 1,100.0 | 0,0 | (100.0) |
| Other organizations | 12,773.4 | 17,022.3 | 33.3 |
| **Total** | **447,280.0** | **512,459.8** | **14.6** |

### Société de transport de Montréal

The Société de transport de Montréal (STM) is an autonomous entity providing public transit throughout the city over subway and bus lines and through the use of paratransit vehicles. The city's total contribution to the STM will stand at $389.6 million in 2010, a 17.3% increase.

The city's regular contribution to the STM's operating budget stands at $359.4 million in 2010, up 8.3%. This increase is primarily due to growth in the STM's financial needs and the implementation of a service plan upgrade, under the Québec Policy respecting Public Transit.

The city must make a financial contribution to the capital expenditures assistance program of the Société de financement des infrastructures locales du Québec (SOFIL). This municipal contribution is equal to 15.5% of the STM's investment expenditures. The expected contribution for the overall 2006 through 2010 period stands at $67.1 million, to permit a total of $433 million in investments. The expected contribution for 2010 stands at $30.2 million and will be paid through loans.

### Agence métropolitaine de transport

The AMT is an agency that administers and funds the metropolitan commuter train system and other facilities, such as park-and-ride centres, reserved lanes and bus terminals. The AMT also coordinates paratransit services and plans public transit services for Greater Montréal as a whole. Furthermore, the agency provides financial assistance to local transportation agencies within the metropolitan network.

Different stakeholders fund the AMT. First, the Government of Québec contributes to it through payments generated by motor vehicle registration fees and fuel taxes. Municipalities in Greater Montréal pay a contribution equal to 1% of their overall real estate wealth. This contribution serves to underwrite 25% of the cost of metropolitan transportation capital works projects. These municipalities also help defray the equivalent of 40% of the operating cost of commuter train lines.

The city's overall contribution to AMT operations and investments for 2010 is earmarked at $44.1 million, up 11.7% from the 2009 Budget. This increase is primarily due to a 7.6% hike in the city' contribution to the Investment Fund, which stands at $18.7 million for 2010. This rise is proportional to the growth in the city's harmonized property tax base. The city will also contribute $25.4 million to commuter train service, up 14.9%. This sharp rise is due to the indexing of operating costs and increased levels of service.

### Communauté métropolitaine de Montréal

The CMM is a metropolitan agency with the mission of creating a shared vision of the metropolitan region. The agency's task is to ensure consistent guidelines for development throughout the metropolis and to coordinate efforts needed to achieve harmonious growth for Greater Montréal.

The CMM is responsible for such areas as metropolitan development, economic development, the environment, metropolitan equipment, social housing, transportation and solid waste planning and management.

Montréal has earmarked a contribution of $30 million to the CMM for 2010, an amount relatively unchanged from 2009.

### Société du parc Jean-Drapeau (Jean-Drapeau Park Corporation)

The Société du parc Jean-Drapeau ensures integrated management of all maintenance activities at the park. The corporation provides operational support for the site's activities and events. The city is injecting a sum of $10,383.5 to help balance the corporation's budget in 2010. An amount of $108.4 million has also been earmarked as an indirect contribution to this item for expenditures that the city has assumed at the park site.

### Conseil des arts de Montréal (Montréal Arts Council)

The Conseil des arts de Montréal plays a key role in disseminating culture and in supporting artists through the promotion of artistic excellence. A contribution of $10.7 million has been earmarked for this purpose in the 2010 Budget. An additional amount of $250,000 will be drawn from the $7,000.0 envelope for funding priority projects, bringing total CAM funding to $10,950.0.

### Sociétés de développement commercial (Commercial Development Corporations)

The city of Montréal will pay a total of $8,679.1 to the 15 Sociétés de développement commercial (SDCs). This amount will match contributions collected through merchant membership dues.

### Contributions to the Reconstituted Municipalities

The new municipal organization that was created in 2006 required a new sharing of responsibility. To achieve greater efficiency, certain activities that fall under the urban agglomeration's authority have been delegated to its reconstituted municipalities, particularly in such areas as the arterial roads network and waste disposal. Following adoption of *An Act to amend various legislative provisions concerning Montréal*, however, some of the urban agglomeration's authorities have become local ones, as is the case with operations involving the arterial roads network. Contributions appearing in the 2010 Budget were based on the 2009 Budget, in consideration of the following new factors and situations:

- An adjustment based on the record of actual costs for the disposal and reclamation of solid waste.
- A reallocation by the Service des infrastructures, transport et environnement (infrastructure, transportation and environment) of expired household waste disposal contracts.
- Lastly, 2% indexing of these delegated activities, after making adjustments for the above-mentioned items.

### Table 9

### Contributions to the Reconstituted Municipalities

*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| **Reconstituted municipalities** | | | |
| Baie-D'Urfé | 21.3 | 21.7 | 1.9 |
| Beaconsfield[1] | 535.5 | 619.4 | 15.7 |
| Côte-Saint-Luc | 31.5 | 127.7 | 305.4 |
| Dorval[2] | 89.0 | 84.1 | (5.5) |
| Dollard-Des Ormeaux | 120.1 | 202.3 | 68.4 |
| Hampstead | 99.8 | 101.8 | 2.0 |
| Kirkland | 35.8 | 55.6 | 55.3 |
| Montréal-Est | 33.5 | 73.5 | 119.4 |
| Montréal-Ouest | 11.5 | 17.2 | 49.6 |
| Mont-Royal | 138.0 | 140.7 | 2.0 |
| Pointe-Claire | 146.5 | 149.4 | 2.0 |
| Sainte-Anne-de-Bellevue[1] | 120.1 | 122.4 | 1.9 |
| Senneville | 37.1 | 1.4 | (96.2) |
| Westmount | 145.5 | 148.0 | 1.7 |
| **Total** | **1,565.2** | **1,865.2** | **19.2** |

[1] Contributions from Beaconsfield, Sainte-Anne-de-Bellevue and Senneville include repayment for domestic waste disposal contracts that effect in 2009 and consequently subdelegated to these municipalities.

[2] Including Île-Dorval.

In conclusion, only contributions pertaining to the disposal and reclamation of solid waste remain effective in the 2010 Budget and stand at $1,865.2.

### Other Organizations

Funding of $17,022.3 has been budgeted for contributions to other organizations and includes appropriations granted under agreements and partnerships with outside organizations. The following table lists these organizations and the amounts awarded to them.

The $4,248.9 difference in 2010 is primarily due to the allocation of $4,300.0 for the Réussir@Montréal Program–Industries. The program's three core goals are to accelerate industrial property investment in Montréal, to boost Montréal's regional competitiveness and to maintain a diversified economic structure.

### Table 10
### Contributions to Other Organizations
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Montréal Museum of Archaeology and History | 4,140.6 | 4,390.6 | 6.0 |
| Réussir@montréal–Industry Program | 0,0 | 4,300.0 | - |
| Saint-Laurent Technoparc | 2,850.0 | 2,850.0 | - |
| Office de consultation publique de Montréal | 1,753.2 | 1,762.4 | 0.5 |
| Employees loaned to outside organizations | 669.9 | 1,434.3 | 114.1 |
| Ombudsman | 1,018.4 | 1,078.2 | 5.9 |
| Conseil du patrimoine | 638.2 | 515.8 | (19.2) |
| Office municipal d'habitation de Montréal | 397.0 | 397.0 | - |
| Federation of Canadian Municipalities | 190.0 | 190.0 | - |
| Montréal Centre of Excellence in Brownfields Rehabilitation | 125.0 | 76.0 | (39.2) |
| Société de gestion Marie-Victorin | 20.0 | 20.0 | - |
| Corporation d'habitation Jeanne-Mance | 8.0 | 8.0 | - |
| Centre Père Sablon | 963.1 | 0,0 | (100.0) |
| **Total** | **12,773.4** | **17,022.3** | **33.3** |

"Other organizations" are partners that periodically team up with the city to carry out a specific project or event or to install a major facility. Other partners, such as the Office de consultation publique (public hearing office) and the Ombudsman, work with the city on a more permanent basis.

## Quota Shares for Financing Urban Agglomeration Activities

This item represents the City Council Budget contribution for funding activities falling under the authority of the Urban Agglomeration Council.

**Table 11**

**Quota Shares for Financing Urban Agglomeration Activities**

*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| General quota shares | 1,189,872.9 | 1,340,883.9 | 12.7 |
| Quota shares – water service | 89,950.3 | 95,296.7 | 5.9 |
| Quota shares – drinking water supply | 48,758.4 | 45,088.6 | (7.5) |
| Quota shares – water financial reserve | 64,941.0 | 60,909.1 | (6.2) |
| Quota shares – first responder service | 5,839.2 | 3,793.9 | (35.0) |
| Quota shares – arterial road system debts (2006-2008) | 25,875.8 | 30,542.9 | 18.0 |
| Quota shares - financing of deficit forecast in 2009 fiscal year | 0,0 | 29,236.4 | - |
| **Total** | **1,425,237.6** | **1,605,751.5** | **12.7** |

## Financing

This heading includes long-term financing of operating activities and repayment of long-term debt.

**Table 12**

**Financing**

*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Long-term financing of operating activities | (15,000.0) | (39,400.0) | 162.7 |
| Repayment of long-term debt | 345,264.1 | 352,119.5 | 2.0 |
| Decentralized repayment of long-term debt[1] | (31,436.1) | (30,202.8) | (3.9) |
| **Total** | **298,828.0** | **282,516.7** | **(5.5)** |

[1] These expenditures are listed in the budgets of certain boroughs and city departments.

### Long-Term Financing of Operating Activities

The city will pay a financial contribution to the public transit capital expenditures assistance program of the Société de financement des infrastructures locales du Québec (SOFIL). This contribution is equal to 15.5% of investment expenditures by the Société de transport de Montréal. The expected contribution for the entire 2006 through 2010 period is $67.1 million, to permit investments estimated at $433 million.

Montréal's contribution to SOFIL for 2010 will be $30.2 million and will be funded by a loan.

The Service des infrastructures, du transport et de l'environnement (infrastructure, transportation and environment) will proceed with the purchase of recycling bins for $9.2 million. Under the borrowing by-law that was adopted for this purpose in 2009, this expenditure will be funded by a five-year loan, corresponding to the average anticipated service life of these bins.

**Repayment of Long-Term Debt**

This heading pertains to all centralized costs associated with the long-term funding of capital works expenditures. Repayment of long-term debt comprises the repayment of capital, plus contributions to the sinking funds.

In the 2010 Budget, long-term debt repayment expenditures stand at $352,119.5, up $6,855.4 (+2%). This rise is primarily due to increased borrowing required for the long-term financing of new capital expenditures, partly offset by the maturing of certain debts.

Of this total amount, $30,202.8 has been charged directly to the budgets of the following entities: the Commission des services électriques (electrical service commission), the Muséums nature de Montréal (nature museums), the Water Fund and certain boroughs.

## ELIMINATION OF INTERNAL AND INTER-ENTITY TRANSACTIONS

As provided by law, the City Council Budget and the Urban Agglomeration Council Budget must be formulated within two separate reporting entities.

Transactions to be eliminated result from the exchange of billed services between business units. These eliminations pertain to two types of transactions:

- Internal transactions resulting from the exchange of billed services between business units within a given reporting entity.
- Inter-entity transactions resulting from the exchange of billed services between business units in which the supplier is based in a reporting entity different from that of the client.

**Table 13**

**Élimination of Internal and Inter-Entity Transactions**

***(In thousands of dollars)***

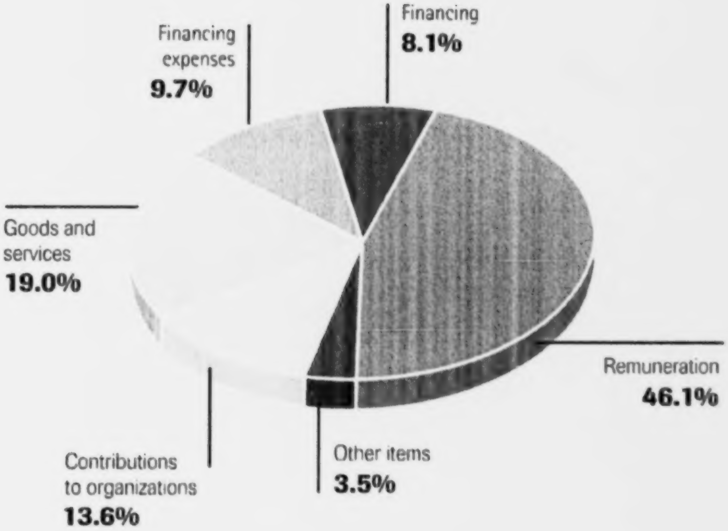
| | **2009 Restated** | **2010 Budget** | **% Change** |
|---|---|---|---|
| Elimination of internal transactions and inter-entity transactions | **(1,606,530.6)** | **(1,789,181.7)** | **11.4** |
| **Total** | **(1,606,530.6)** | **(1,789,181.7)** | **11.4** |

# SUPPLEMENTARY INFORMATION

## REVIEW OF EXPENDITURES AND FINANCING BY ITEM

Presentation of expenditures by item, pursuant to the *Manuel de la presentation de l'information financière municipale* of the ministère des Affaires municipales, des Régions et de l'Occupation du territoire (MAMROT), provides economic information on goods and services acquired and on financing.

**Chart 4**
**Expenditures by Item**



## Table 14
## Review of Expenditures and Financing by Item
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| **Expenditures** | | | |
| Remuneration | | | |
| - elected representatives | 9,598.9 | 9,478.1 | (1.3) |
| - employees | 1,392,111.5 | 1,413,395.2 | 1.5 |
| | 1,401,710.4 | 1,422,873.3 | 1.5 |
| Employer contributions | 447,774.2 | 575,230.6 | 28.5 |
| | 1,849,484.6 | 1,998,103.9 | 8.0 |
| Transportation and communication | 44,516.0 | 40,086.3 | (10.0) |
| Professional services | | | |
| - professional fees | 77,178.6 | 51,259.1 | (33.6) |
| Technical and other services | 265,929.4 | 306,309.0 | 15.2 |
| Leasing, maintenance and repair | | | |
| - leasing | 87,368.8 | 90,619.3 | 3.7 |
| - maintenance and repairs | 83,597.2 | 78,842.7 | (5.7) |
| | 170,966.0 | 169,462.0 | (0.9) |
| Non-durable goods | | | |
| - delivery of public services | 87,019.4 | 87,574.2 | 0.6 |
| - other non-durable goods | 148,690.6 | 145,091.4 | (2.4) |
| | 235,710.0 | 232,665.6 | (1.3) |
| Durable goods | 28,047.0 | 23,788.3 | (15.2) |
| Financing expenses | | | |
| - interest and other charges on long-term debt payable by: | | | |
| - municipality | 276,167.6 | 283,328.2 | 2.6 |
| - from other municipal bodies | 139.8 | 111.0 | (20.6) |
| - governments of Québec and Canada | 78,772.6 | 81,035.6 | 2.9 |
| - third party | 54,017.1 | 52,873.5 | (2.1) |
| - other financing expenses | 1,416.1 | 1,416.1 | - |
| | 410,513.2 | 418,764.4 | 2.0 |
| Contributions to organizations | | | |
| - municipal organizations | | | |
| - CMM quota share | 30,913.6 | 30,000.0 | (3.0) |
| - reconstituted municipalities | 1,565.2 | 1,865.2 | 19.2 |
| - other | 356,276.5 | 416,878.3 | 17.0 |
| - government organizations | 48,645.5 | 53,686.5 | 10.4 |
| -other organizations | 76,972.9 | 88,541.9 | 15.0 |
| | 514,373.7 | 590,971.9 | 14.9 |
| Other items | | | |
| - bad or unrecoverable debt expenditures | 7,333.6 | 6,637.3 | (9.5) |
| - other | 136,409.2 | 147,332.9 | 8.0 |
| | 143,742.8 | 153,970.2 | 7.1 |
| **Total expenditures** | **3,740,461.3** | **3,985,380.7** | **6.5** |
| **Financing** | | | |
| Long-term financing of operating activities | (15,000.0) | (39,400.0) | 162.7 |
| Repayment of long-term debt | 345,264.1 | 352,119.5 | 2.0 |
| **Total financing** | **330,264.1** | **312,719.5** | **(5.3)** |
| **Total expenditures and financing** | **4,070,725.4** | **4,298,100.2** | **5.6** |

### Remuneration

In 2010, total remuneration stands at $1,998.1 million, up $148.6 million over the 2009 Budget. This rise is primarily due to:

- a $47.1 million increase in remuneration, due to wage indexing and the adjustment of pay scales;
- the substantial $96.8 million increase in employer contributions to municipal employee retirement plans, due to the adverse impact of the financial crisis on retirement fund performance;
- a decline of some $2.1 million, due to the agreement between Montréal and the Government of Québec concerning transfer to the latter of responsibility for administering the income security program within the former city;
- a net increase of $6.8 million from different adjustments, changes in positions and other, such as changes in appropriations for pay equity and for certain union leaves.

Explanations for the components of these changes appear in detail in the "Global Remuneration" subsection of this section.

### Transportation and Communications

The budget in 2010 stands at $40.1 million, down $4.4 million from the 2009 Budget. This decrease is primarily due to:

- elimination of the $2.1 million budget for the 2009 elections;
- a decrease of nearly $2.3 million due to a complete budget reorganization in 2009 between the central city and the boroughs, pertaining to the management of paid parking spaces.

### Professional Services

In 2010, the $51.3 million budget is down $25.9 million with respect to 2009. This decrease is primarily due to:

- elimination of the $5.5 million budget for the 2009 elections;
- elimination of a $4 million budget relating to a major water meter contract (industries, businesses and institutions) that was cancelled by the city;
- SITE streamlining efforts resulting in a $14 million reduction in professional fees for its activities with respect to water management, the roads network, clean-up and snow removal. A large share of these savings has been reassigned to other items and activities of high priority to the city, such as the road repair plan and infrastructure investments that are paid in cash.

### Technical and Other Services

In 2010, the $306.3 million budget for technical services is up $40.4 million over that of 2009. This increase is primarily due to the following factors.

- An additional budget of some $8 million has been allocated for the renewal of waste disposal contracts and specifically for contract indexing and an increase in disposal waste.
- A supplementary budget of $7 million has been earmarked to additional fees that will be required following adoption in the near future of a regulation by the Government of Québec. The regulation targets the reduction of solid waste, while permitting the creation of a fund to finance an organic waste treatment program. The city will accordingly receive new transfer revenues in 2010 from the Government of Québec for an equivalent amount.
- An additional budget of $5 million has been granted to the Commission des services électriques (CSE) (electrical services commission). This funding represents the CSE's cost of power line burials that it performs upon request and bills to the city's business units or to third parties. This increase has no impact on the city's financial framework, as an equivalent increase appears in the 2010 Revenue Budget.
- The 2010 Expenditures Budget is up $3.6 million, which is offset by a $3 million rise in revenues collected from the SAAQ.
- An additional $3.2 million budget has been awarded to the Bureau de projets (project office) for executing the road repair plan.
- A $5.3 million increase results from the inflation forecast in Montréal's economic outlooks for 2010.
- An additional $1.7 million has been earmarked for clean-up and snow removal activities.
- An additional budget of $2 million has been allocated for unforeseen work and for maintenance of the secondary water supply and sewer systems.
- A new budget of $1.5 million has been allocated for the reclamation of solid waste under an agreement with Rebuts Solides Canadien, a TIRU group member.

### Leasing, Maintenance and Repair

The budget for leasing expenditures stands at $90.6 million, up $3.2 million from 2009. This increase is primarily due to the following factors:

- a $5.5 million increase in building leasing budgets, most notably:
  - an overall rise in lease expenditures of some $4.3 million;
  - a $1.2 million contribution to increase access by residents to sports facilities;
- a $1 million decrease in vehicle leasing, due to the elimination of budgets for the 2009 election and borough budget cutbacks;

- a $1 million reduction in electronic and computer hardware leading expenditures, primarily in the Direction des systèmes d'information (DSI) (IT services).

The maintenance and repair expenditure budget is $78.8 million, down $4.8 million from 2009. This decline is primarily due to the following factors.

- There was net decrease of $1.6-million for maintenance and repair budgets of buildings used by the city departments, under a new service agreement with the Fonds des immeubles (building fund), which manages all municipal property for the city's business units.
- There was net $1.6-million decrease in building repair and maintenance budgets in the boroughs, primarily due to the elimination of budgets for a repair program that concluded in 2009 and was funded by local tax revenues. This program was not renewed in 2010.
- A one-time $3.2 million budget for a major repair program aimed at restoring the roads network terminated in 2009. Regular roads network maintenance budgets have, however, been maintained at $123 million in 2010.
- There was $2.2-million reduction in borough budgets for maintaining and repairing furnishings and electronic and office IT equipment.
- There was increase of approximately $4 million in budgets for maintaining municipal IT hardware and software.

### Non-Durable Goods

The 2010 budget stands at $232.7, which is $3 million down from 2009. This decline is primarily attributable to the following factors:

- a $4.1 million downward revision of borough budgets, primarily to purchase office and computer supplies, horticultural products, fuel and other goods;
- a net increase of $1.3 million, due to inflation and combined with certain cutbacks in borough and city department budgets.

### Durable Goods

The 2010 budget stands at $23.8 million, which is $4.3 million less than that of 2009. This reduction is due to the Administration's decision to stagger deployment of the new waste collection system until 2011. It had originally planned to fully implement the system in 2009, with a budget of $15 million for obtaining recycling bins. This unused 2009 budget has been revised and is estimated at $16.8 million over the next two years ($9.2 million in 2010 and $7.6 million in 2011).

### Contributions to Organizations

The 2010 budget stands at $591 million, up $76.6 million from that of 2009. This rise is primarily due to the following factors:

- the city's desire to support and develop public transit by increasing its contributions to the Société de transport de Montréal (STM) by $57.6 million and to the Agence métropolitaine de transport (AMT) by $4.6 million;

- the city's desire to apply an additional $10 million to new policy actions, under its *Imagine – Building Montréal 2025* development strategy;
- the addition of a $1.2 million budget for the *Programme de développement économique et urbain* (PDEU) (urban and economic development program);
- the addition of a $3 million budget for the war on poverty and social exclusion, under an renewed agreement with the ministère de l'Emploi et de la Solidarité sociale;
- a $1 million reduction in the city's quota share payment to the Communauté métropolitaine de Montréal (CMM), under the *An Act respecting the Communauté métropolitaine de Montréal.*

**Other Expenditure Items**

The $154 million budget in 2010 is up $10.2 million over 2009. This increase is due to the following two factors:

- the elimination of $14 million in budgets primarily relating to the major water meter contract that the city cancelled;
- new reserves of $19 million, $12 million of which is earmarked for possible distribution to the boroughs, based on the future findings of a study on borough allotments by the City Council's Commission sur les finances, les services administratifs et le capital humain (committee on finances, administrative services and human resources);
- a new $10 million reserve to strengthen the municipal workforce to be used to enhance the expertise needed to implement appropriate supervision and control over all sectors requiring municipal intervention;
- elimination of the $1.8 million budget for the 2009 elections;
- a $1.5 million decrease in the budget for removing telephone poles and burying utility lines;
- a $1.5 million decrease resulting from borough efforts to review their activities, priorities and organizational structures.

**Financing Expenses**

Financing expenses stand at $418.8 million in the 2010 Budget, up $8.3 million over 2009. This difference is directly due to increased borrowing and is closely related to the increased repayment of long-term debt.

**Long-Term Financing of Operating Activities**

This item represents the amount of lending required to defray current expenditures set out in the Operating Budget. In 2010, a budget of $39.4 million has been earmarked for:

- long-term financing to purchase recycling bins ($9.2 million);
- a $30.2 million contribution to the STM under SOFIL, for investments in its public transit system.

### Repayment of Long-Term Debt

The repayment of long-term debt, which comprises the cost of repaying principle and the cost of contributions to the sinking funds, stands at $352.1 million in the 2010 Budget. The $6.9 million increase reflects the impact of increased borrowing. This rise is partly offset by the maturation of other debts.

## GLOBAL REMUNERATION

Global remuneration is the budget's largest expenditure item. The following table highlights the key components of payroll: remuneration and employer contributions. The latter include city contributions to various government plans (employee benefits), the Québec parental insurance plan and employment insurance, as well as various fringe benefits, such as retirement plans and group insurance.

Global remuneration totals $1,998.1 million in the 2010 Budget or 46.5% of the city's Global Operating Expenditures Budget. This represents a rise of some $148.6 million (+8.0%) over the 2009 Restated Budget.

**Table 15**
**Payroll Components**
*(In thousands of dollars)*

| | 2010 Budget | Relative % |
|---|---|---|
| **Remuneration** | **1,422,873.3** | **71.2%** |
| **Fringe benefits** | **160,209.0** | **8.0%** |
| **Employee benefits** | | |
| Pension plans | 205,972.7 | 10.3% |
| Actuarail deficits | 137,897.3 | 6.9% |
| Group insurance | 68,066.7 | 3.4% |
| Other benefits | 3,084.9 | 0.2% |
| | **415,021.6** | **20.8%** |
| **Total** | **1,998,103.9** | **100.0%** |

The main differences in global remuneration are:

- an increase of $31.7 million, due to the indexing of employee salaries;
- a $15.4 million increase due to the rise of employees within their pay scales;
- a decline of some $2.1 million due to the agreement between Montréal and the Government of Québec concerning transfer to the latter of responsibility for administering income security operations within the former city;
- the $96.8 million increase in contributions to municipal employee retirement plans is due to the adverse impact of the financial crisis on retirement fund performance;
- a net increase of $6.8 million from different adjustments, changes in positions and other alterations, such as changes in appropriations for pay equity and for certain union leaves.

## Table 16
## Analysis of Remuneration and Employer Components
*(In thousands of dollars)*

| | Authorized structures | Remuneration | Employer contributions | | Total compensation |
|---|---|---|---|---|---|
| | | | Payroll taxes | Employee benefits | |
| | p.y. | $000 | $000 | $000 | $000 |
| Elected officials | 103.0 | 9,478.1 | 795.4 | 2,443.0 | 12,716.5 |
| Managerial staff and foremen | 2,049.0 | 189,700.4 | 19,066.1 | 73,620.8 | 282,387.3 |
| Professional and white-collar employees | 7,528.4 | 431,257.9 | 52,403.5 | 124,249.5 | 607,910.9 |
| Blue-collar employees | 4,457.0 | 241,750.9 | 32,602.8 | 81,112.6 | 355,466.3 |
| Police officers | 4,157.1 | 340,879.1 | 33,173.9 | 67,454.4 | 441,507.4 |
| Firefighters | 2,345.0 | 179,996.5 | 18,448.7 | 62,312.4 | 260,757.6 |
| School-crossing guards | 224.4 | 6,044.0 | 653.0 | 0,0 | 6,697.0 |
| **Total** | **20,863.9** | **1,399,106.9** | **157,143.4** | **411,192.7** | **1,967,443.0** |
| Income security[1] | | 23,766.4 | 3,065.6 | 3,828.9 | 30,660.9 |
| **Total** | **20,863.9** | **1,422,873.3** | **160,209.0** | **415,021.6** | **1,998,103.9** |

[1] Under the agreement between Montréal and the Government of Québec, the latter administers income security operations within the former city as of 2008. City employees working in this sector are loaned to the Government of Québec in exchange for financial compensation. These employees are not part of the city's workforce, but their pay appears in the expenditure budget.

## CHANGE IN WORKFORCE SIZE

The authorized Operating Budget structure for 2010 stands at 20,863.9 person-years, representing a net 169.0 person-year increase over the 2009 Restated Budget.

This change is due to a reduction of 381.3 positions following various work restructurings and reorganizations. These efforts resulted in a total reduction of 1,186.3 positions with respect to the 2006 Restated Budget, exceeding the previously established goal of 1,000 positions. To meet some of the administration's priorities, 212.3 person-years were added in certain city departments or boroughs.

### Change in Borough Workforce Size

Borough workforce size is down 76.1 person-years from the 2009 Restated Budget. Borough efforts to reduce the workforce by 1,000 positions served to eliminate 99.4 person-years. At the same time, a 23.3 person-year increase in the workforce is helping the administration support the boroughs in certain specific sectors, such as libraries and hygiene.

### Change in City Department Workforce and Other Budget Items

The city department workforce has been cut 92.9 person-years with respect to the 2009 Restated Budget. The elimination of 281.9 person years results from city department efforts to meet the target of reducing the workforce by 1,000 positions. However, 189 person-years have been added to enable the city departments to support the city Administration in such areas as water management, the waste management master plan and public safety.

The primary change in workforce pertains to the Service de police (police department), which is down a net 283.8 positions. Furthermore, certain activities falling under Service des affaires corporatives (corporate affairs) were transferred to create Service des affaires juridiques (legal services).

## Table 17.1

## Distribution of Human Resources Throughout the Organizational Structure—2006-2010 Cumulative

*(In person-years)*

| | 2006 Restated[1] | Priority files and adjustments | Reduction of workforce | 2010 Budget |
|---|---|---|---|---|
| **Boroughs** | | | | |
| Ahuntsic-Cartierville | 396.7 | 26.6 | (25.5) | 397.8 |
| Anjou | 214.3 | 4.0 | (17.3) | 201.0 |
| Côte-des-Neiges–Notre-Dame-de-Grâce | 493.5 | 19.0 | (39.9) | 472.6 |
| Lachine | 266.0 | 1.0 | (13.5) | 253.5 |
| LaSalle | 307.2 | 12.9 | (21.5) | 298.6 |
| L'Île-Bizard–Sainte-Geneviève | 97.0 | 2.9 | (5.8) | 94.1 |
| Mercier–Hochelaga-Maisonneuve | 538.9 | 10.2 | (43.7) | 505.4 |
| Montréal-Nord | 348.6 | 19.1 | (28.2) | 339.5 |
| Outremont | 105.5 | 0,0 | (7.0) | 98.5 |
| Pierrefonds-Roxboro | 279.5 | 0,0 | (22.6) | 256.9 |
| Plateau-Mont-Royal | 422.5 | 9.7 | (27.7) | 404.5 |
| Rivière-des-Prairies–Pointe-aux-Trembles | 402.6 | 16.8 | (32.4) | 387.0 |
| Rosemont–La Petite-Patrie | 538.4 | 51.3 | (33.5) | 556.2 |
| Saint-Laurent | 546.7 | 21.5 | (44.2) | 524.0 |
| Saint-Léonard | 298.0 | 2.0 | (30.5) | 269.5 |
| Sud-Ouest | 396.6 | 34.6 | (32.0) | 399.2 |
| Verdun | 319.5 | 2.0 | (25.8) | 295.7 |
| Ville-Marie | 542.8 | 9.0 | (43.3) | 508.5 |
| Villeray–Saint-Michel–Parc-Extension | 447.1 | 13.3 | (38.7) | 421.7 |
| **Total for boroughs** | **6,961.4** | **255.9** | **(533.1)** | **6,684.2** |
| **Central departments** | | | | |
| Direction générale | 23.0 | 0,0 | (4.0) | 19.0 |
| Affaires corporatives | 1,099.0 | 26.1 | (100.8) | 1,024.3 |
| Affaires juridiques | 429.4 | 23.0 | 0,0 | 452.4 |
| Capital humain | 131.9 | 8.0 | (25.9) | 114.0 |
| Commission de la fonction publique | 6.0 | 0.0 | 0,0 | 6.0 |
| Commission des services électriques | 110.0 | 11.0 | 0,0 | 121.0 |
| Communications et relations avec les citoyens | 175.6 | 2.5 | (22.2) | 155.9 |
| Développement culturel, Qualité du milieu de vie et Diversité ethnoculturelle | 1,816.8 | (837.2) | (76.2) | 903.4 |
| Direction des systèmes d'information | 401.0 | 7.0 | 22.6 | 430.6 |
| Finances | 485.8 | 66.0 | (63.8) | 488.0 |
| Infrastructures, Transport et Environnement | 1,114.0 | 174.4 | (12.5) | 1,275.9 |
| Mise en valeur du territoire et du patrimoine | 778.1 | 29.2 | (61.9) | 745.4 |
| Police | 5,615.9 | 353.4 | (332.7) | 5,636.6 |
| Secrétariat de liaison | 0,0 | 4.0 | 1.0 | 5.0 |
| Sécurité incendie | 2,663.2 | 79.8 | 23.2 | 2,766.2 |
| Vérificateur général | 35.0 | 1.0 | 0,0 | 36.0 |
| **Total - central departments** | **14,884.7** | **(51.8)** | **(653.2)** | **14,179.7** |
| **Other budget items** | 2.2 | (2.2) | 0,0 | - |
| **Total** | **21,848.3** | **201.9** | **(1,186.3)** | **20,863.9** |

## Table 17.2

## Distribution of Human Resources Throughout the Organizational Structure

*(In person-years)*

| | 2009 Restated | Priority files and adjustments[1] | Reduction of workforce | 2010 Budget |
|---|---|---|---|---|
| **Boroughs** | | | | |
| Ahuntsic-Cartierville | 387.0 | 2.1 | 8.7 | 397.8 |
| Anjou | 207.6 | 0,0 | (6.6) | 201.0 |
| Côte-des-Neiges–Notre-Dame-de-Grâce | 482.9 | 0,0 | (10.3) | 472.6 |
| Lachine | 253.5 | 0,0 | 0,0 | 253.5 |
| LaSalle | 321.1 | 0,0 | (22.5) | 298.6 |
| L'Île-Bizard–Sainte-Geneviève | 96.3 | 0,0 | (2.2) | 94.1 |
| Mercier–Hochelaga-Maisonneuve | 505.6 | 0,0 | (0.2) | 505.4 |
| Montréal-Nord | 347.1 | 0,0 | (7.6) | 339.5 |
| Outremont | 99.5 | 0,0 | (1.0) | 98.5 |
| Pierrefonds-Roxboro | 259.3 | 0,0 | (2.4) | 256.9 |
| Plateau-Mont-Royal | 403.8 | 0.8 | (0.1) | 404.5 |
| Rivière-des-Prairies–Pointe-aux-Trembles | 392.8 | 2.0 | (7.8) | 387.0 |
| Rosemont–La Petite-Patrie | 559.0 | 1.0 | (3.8) | 556.2 |
| Saint-Laurent | 530.4 | 0,0 | (6.4) | 524.0 |
| Saint-Léonard | 276.5 | 1.0 | (8.0) | 269.5 |
| Sud-Ouest | 400.2 | 10.9 | (11.9) | 399.2 |
| Verdun | 297.5 | 0,0 | (1.8) | 295.7 |
| Ville-Marie | 519.5 | 0,0 | (11.0) | 508.5 |
| Villeray–Saint-Michel–Parc-Extension | 420.7 | 5.5 | (4.5) | 421.7 |
| **Total for boroughs** | **6,760.3** | **23.3** | **(99.4)** | **6,684.2** |
| **Central departments** | | | | |
| Direction générale | 21.0 | 0,0 | (2.0) | 19.0 |
| Affaires corporatives | 1,036.2 | (21.0) | 9.1 | 1,024.3 |
| Affaires juridiques | 429.4 | 23.0 | 0,0 | 452.4 |
| Capital humain | 117.0 | 0,0 | (3.0) | 114.0 |
| Commission de la fonction publique | 6.0 | 0,0 | 0,0 | 6.0 |
| Commission des services électriques | 118.0 | 3.0 | 0,0 | 121.0 |
| Communications et relations avec les citoyens | 153.9 | 0,0 | 2.0 | 155.9 |
| Développement culturel, Qualité du milieu de vie et Diversité ethnoculturelle | 893.6 | 13.7 | (3.9) | 903.4 |
| Direction des systèmes d'information | 398.5 | 7.0 | 25.1 | 430.6 |
| Finances | 486.0 | 11.0 | (9.0) | 488.0 |
| Infrastructures, Transport et Environnement | 1,205.5 | 72.3 | (1.9) | 1,275.9 |
| Mise en valeur du territoire et du patrimoine | 738.9 | 16.3 | (9.8) | 745.4 |
| Police | 5,920.4 | 27.9 | (311.7) | 5,636.6 |
| Secrétariat de liaison | 4.0 | 0,0 | 1.0 | 5.0 |
| Sécurité incendie | 2,706.0 | 38.0 | 22.2 | 2,766.2 |
| Vérificateur général | 36.0 | 0,0 | 0,0 | 36.0 |
| **Total - central departments** | **14,270.4** | **191.2** | **(281.9)** | **14,179.7** |
| **Other budget items** | 2.2 | (2.2) | 0,0 | - |
| **Total** | **21,032.9** | **212.3** | **(381.3)** | **20,863.9** |
| **2006-2010 Cumulative** | **21,848.3** | **201.9** | **(1,186.3)** | **20,863.9** |

## Notes for Table 17.1:

[1] The 2006 workforce has been adjusted to make it comparable with that of 2010. These adjustments primarily concern activities for which budgets existed in 2006 but lacked person-year equivalents, as was the case with the water treatment plants and certain development project operations.

## Notes for Table 17.2:

[1] This heading primarily concerns items assigned to high-priority borough-based projects, including activities pertaining to the library system and hygiene. In the city departments, it pertains to activities including water management, the waste management master plan and public safety.

Other notes:

- Under the agreement between Montréal and the Government of Québec, the latter has assumed responsibility for administering income security operations within the former city starting in 2008 in exchange for financial compensation. Funding in the 2010 Budget will, accordingly, include remuneration equivalent to 429.0 person-years.
- These authorized structures only represent person-years that are financed out of the Operating Budget.
- If an activity is carried out on behalf of multiple units, the entire expenditure budget is distributed among those units. The workers, however, who perform the activity, all appear in the service provider budget. For example, the structure of the Rosemont–La Petite-Patrie borough contains 149.8 person-years of workers who perform marking and signage operations throughout the former city.

# SUMMARY OF THE 2010-2012 THREE-YEAR CAPITAL WORKS PROGRAM

## OVERVIEW OF THE THREE-YEAR CAPITAL WORKS PROGRAM

The Three-Year Capital Works Program (TCWP) comprises a range of capital projects that the administration has planned as part of its efforts to build a city that meets the expectations of its residents. A total $3,105.3 million in investments has been earmarked for the city's 2010-2012 TCWP, of which $1,887.3 million is to be financed by loans to be repaid by residents.

The 2010-2012 Three-Year Capital Works Program has two components: the City Council Budget and the Urban Agglomeration Council Budget. The City Council Budget pertains to projects planned within the city itself, including projects for providing local services that have been assigned high priority by the boroughs. The Urban Agglomeration Council Budget comprises projects scheduled for the urban agglomeration (the island's 16 municipalities) and that fall within the areas of responsibilities vested in the Urban Agglomeration Council by law.

Aware of the urgent need to rehabilitate municipal facilities and infrastructure, the City Administration has this year opted for a transitional program as part of the review and implementation of a new strategic plan for capital expenditures and the review of administrative procedures for making these investments.

The city believes that a review of administrative procedures for the management of capital expenditures and better investment planning will provide greater efficiency in allocating investment budgets and will promote greater competition in the contract award process.

On the one hand, the 2010-2012 TCWP earmarks total investments of $1,029.8 million for the maintenance of municipal operations. This funding will be used to complete work begun in 2009 and to perform work required for the operations of municipal activities.

On the other hand, the 2010-2012 TCWP provides for the creation of specific envelopes to fund projects that will be assigned high priority during the planning of capital expenditures. These specific envelopes total $2,075.5 million and will enable the city Administration to allocate these funds over 2010 based on decisions made in the long-term planning of capital expenditures, in consideration of new administrative procedures for managing capital expenditures.

The 2010-2012 TCWP will draw on adequate resources to maintain such high-priority projects as the échangeur Turcot (interchange), boulevard Pie-IX, the Quartier des spectacles, the development of infrastructure directly relating to the construction of the two university health centres, Cité du Havre, the East End commuter train and the airport rail shuttle.

Furthermore, the Administration is committed to maintaining its program to protect, acquire, develop and maintain natural environments by investing $12 million annually in these areas over the 2010 to 2012 period. The necessary funding will be subject to a decision on project prioritization in the planning of capital expenditures for 2010.

Planned investments under this program will also be applied to continuing municipal infrastructure efforts that were previously initiated over the past few years. These investments will also play a key role in the investment program review to ensure that the infrastructure meets resident expectations.

The city is pursuing efforts underway for many years by earmarking large sums of money this year for its Road Repair Program, for rehabilitation of the water supply and for Investment Fund activities. The 2010-2012 TCWP has set aside $775.4 million for road repair. The city will also continue to increase its efforts to rehabilitate the water supply system. It has budgeted $1,053.5 million to this task over the 2010 to 2012 period.

In the area of economic development, the city will be investing more than $400.9 million from 2010 through 2012 in such large-scale projects as the Quartier des spectacles, redevelopment of the Outremont railroad yards and development of the Montréal harbourfront, Cité du Havre.

Overall, 77.5% of the TCWP investments will be allocated to the protection of city assets in view of providing the best possible service to residents.

The following table presents capital expenditures for the 2010-2012 period by municipal function (by purpose).

The "Transportation" function comprises expenditures pertaining to the restoration and development of the roads network. The "Environmental Hygiene" function comprises expenditures pertaining to water, solid waste management and environmental protection. The "Recreation and Culture" function comprises investments pertaining to recreational and cultural equipment and heritage assets.

### Table 18

### Capital Expenditures by Municipal Function

*(In thousands of dollars)*

| **Total – Ville de Montréal Budget** | **City council** | | **Uraban agglomeration council** | | **Ville de Montréal** | |
|---|---|---|---|---|---|---|
| **Municipal functions** | **2010** | **2010-2012** | **2010** | **2010-2012** | **2010** | **2010-2012** |
| General administration | 23,981.2 | 48,542.8 | 14,362.7 | 19,683.0 | 38,343.9 | 68,225.8 |
| Urban planning and development | 18,012.1 | 22,590.3 | 7,822.8 | 7,941.0 | 25,834.9 | 30,531.2 |
| Health and welfare | 68,668.8 | 370,019.9 | 202,727.0 | 1,062,242.4 | 271,395.8 | 1,432,262.3 |
| Recreation and culture | 114,038.2 | 320,126.8 | 47,485.7 | 96,958.3 | 161,523.8 | 417,085.1 |
| Public security | - | - | 32,160.7 | 58,156.7 | 32,160.7 | 58,156.7 |
| Transportation | 160,628.7 | 738,774.2 | 84,588.0 | 360,257.7 | 245,216.8 | 1,099,031.9 |
| **Total** | **385,329.0** | **1,500,054.0** | **389,147.0** | **1,605,239.0** | **774,476.0** | **3,105,293.0** |

## ANALYSIS OF FINANCING METHODS

Expenditures under the Three-Year Capital Works Program are largely funded by long-term loans serviced through the Operating Budget.

The city's various financial partners also help fund such expenditures. Among these partners, the provincial and federal governments participate by providing transfer payments.

### Table 19

### Summary of Financing Methods

*(In thousands of dollars)*

| **Methods of financing** | **2010** | **2011** | **2012** | **Total** |
|---|---|---|---|---|
| Contributions paid by developers | 6,286.0 | 5,023.0 | 6,831.0 | 18,140.0 |
| Transfers relating to cost-sharing agreements and other transfers | 211,060.0 | 463,104.0 | 431,508.0 | 1,105,672.0 |
| Accumulated surpluses, general taxes and other | 42,489.0 | 23,986.0 | 16,252.0 | 82,727.0 |
| Loans repaid out of commercial activities | 10,000.0 | 1,500.0 | - | 11,500.0 |
| Loans charged to the Urban Agglomeration Council | 218,929.0 | 299,867.0 | 298,129.0 | 816,925.0 |
| Loans charged to the City Council | 285,712.0 | 392,090.0 | 392,527.0 | 1,070,329.0 |
| **Total** | **774,476.0** | **1,185,570.0** | **1,145,247.0** | **3,105,293.0** |

### Contributions Paid by Developers

Contributions paid by developers, which are often called "deposits," represent the financial participation of property developers to capital works projects.

### Transfers Relating to Cost-Sharing Agreements and Other Transfers

This heading pertains to transfers relating to cost-sharing agreements and other transfers pertaining to all grants addressing specific purposes.

### Accumulated Surpluses, General Taxes and Other

This heading includes investments financed by surplus or reserve allocations, as well as allocations of investment expenditures financed by tax revenues.

### Loans Repaid out of Commercial Activities

These loans, which pertain to the work of the Commission des services électriques (electrical service commission), are repaid out of the proceeds of the latter's commercial activities.

### Loans Charged to the Urban Agglomeration Council

Urban agglomeration taxpayers are fully responsible for the funding costs of these loans.

### Loans Charged to the City Council

These loans are those entirely serviced by city taxpayers.

# DEBT AND FINANCIAL PORTRAIT

## INDEBTEDNESS

The city Administration funds its capital expenditures primarily through long-term debt. The city's debt profile is heavily influenced by projects carried out under past and present three-year capital works (TCWP) budgets.

In special cases, the city may also borrow to finance other kinds of expenditures falling within its areas of authority. This situation arose, for example, in the refinancing of the initial actuarial liability of the former city that began in 2003 and continued in 2004 and 2005. As at December 31, 2008, gross debt issued by the Ville de Montréal thus stood at $6.6 billion. Long-term debt hovers around $5.2 billion, excluding debt issued for refinancing the actuarial liabilities of five of the six retirement plans for employees of the former city.

Matured loans and refinancing, debt should total $5.3 billion at the end of 2009, in consideration of capital expenditures for 2009.

Capital expenditures affect the city's level of indebtedness. They also affect the Operating Budget not only in terms of operating expenditures, but in terms of the cost of debt. That is why investment levels must be set with a constant concern for containing the scope of the debt, thus limiting the pressure exerted by the cost of this debt on the city's Operating Budget.

The table on the following page provides a better idea of how indebtedness affects the city's Operating Budget by distinguishing between gross and net costs of the debt. This table also reveals the share of costs now assumed by Montréal urban agglomeration taxpayers.

The $871.3 million earmarked in the 2010 Budget for gross funding costs is equivalent to 20.2% of all funding costs and other financial activities. Taxpayers, however, are not responsible for a large share of this cost, which is partially repaid by Government of Québec grant programs and by fees charged by the Commission des services électriques de Montréal (electrical service commission). Long-term investments are, moreover, obtained in view of accumulated sinking fund reserves, to ensure future loan repayment. These investments generate interest that serves to defray a share of taxpayer cost. Net debt in 2010 stands at $617.6 million, equivalent to 14.3% of all operating expenditures and other financial activities.

A share ($107.3 million) of the gross cost of debt in 2010 is attributable to the refinancing of the initial actuarial liability of five of the six retirement plans for employees of the former city. Since the strategy in question has enabled the city to repay the retirement plans, it is no longer necessary to make special contributions to them. Loans were, however, taken out to achieve this goal, thus generating funding costs.

Excluding funding costs for refinancing of the initial actuarial liability, gross funding costs stand at $764 million, or 17.7% of all operating expenditures. The net cost is $534.6 million, or 12.4% of all operating expenditures.

From the time the urban agglomeration was established, its taxpayers have been responsible for a portion of the cost of debt. For 2010, their contribution stands at $217.3 million.

### Table 20
### 2010 Cost of Debt
*(In thousands of dollars)*

| | 2009 Restated | Total cost 2010 | Refinancing of unfunded actuarial liability 2010 | Total cost excluding unfunded actuarial liability 2010 |
|---|---|---|---|---|
| **Gross cost of debt** | | | | |
| Interest and other charges | 410,513.2 | 418,764.4 | 90,775.8 | 327,988.6 |
| Reimbursement of capital expenditures and contributions to the sinking fund | 345,264.1 | 352,119.5 | - | 352,119.5 |
| | 755,777.3 | 770,883.9 | 90,775.8 | 680,108.1 |
| Allocation to debt repayment | 11,822.4 | 11,448.3 | 7,626.4 | 3,821.9 |
| Capital repayement through subsidies | 78,289.7 | 88,942.7 | 8,880.8 | 80,061.9 |
| **Total gross debt cost** | 845,889.4 | 871,274.9 | 107,283.0 | 763,991.9 |
| **Less:** | | | | |
| Sinking fund investment income | 54,611.3 | 51,174.0 | 1,907.3 | 49,266.7 |
| Premium on issue - Deferred and interest revenue | 2,477.8 | 975.3 | 975.3 | - |
| Amounts under the responsibility of reconstituted municipalities | 2,485.2 | - | - | - |
| Québec government subsidies receivable | | | | |
| - for interest portion | 68,316.9 | 70,097.9 | 12,519.6 | 57,578.3 |
| - for capital portion | 78,289.7 | 88,942.7 | 8,880.8 | 80,061.9 |
| | 206,180.9 | 211,189.9 | 24,283.0 | 186,906.9 |
| **Less:** | | | | |
| Collection in the form of royalties from underground conduit funds | 40,462.7 | 42,464.1 | - | 42,464.1 |
| **Total net cost of debt charged to taxpayers** | 599,245.8 | 617,620.9 | 83,000.0 | 534,620.9 |
| **Distribution of this charge between taxpayers** | | | | |
| **Urban agglomeration taxpayers** | **197,989.6** | **217,295.8** | - | **217,295.8** |
| **Ville de Montréal taxpayers** | **401,256.2** | **400,325.1** | **83,000.0** | **317,325.1** |
| **Proportion of the debt service costs compared to all operating expenses and other financial activities** | | | | |
| Gross cost of debt | 20.6% | 20.2% | 2.5% | 17.7% |
| Net cost of debt | 14.6% | 14.3% | 1.9% | 12.4% |

## DEBT MANAGEMENT

Montréal's Executive Committee, in its capacity as administrator of public funds, places great emphasis on sound management of the city's financial resources. A key factor in this management process obviously pertains to the debt. Public debt must be administered in a reasonable manner, which means taking into account the ability of taxpayers to pay (net cost of debt), while providing residents with quality services.

In 2005, Moody's Investor Services upgraded the city's credit rating from "A2" to "A1." In 2006, it again upgraded Montréal's credit rating, this time from "A1" to "Aa2," the best rating in Montréal's history. Moody maintained this rating in 2007, 2008 and 2009. Standard and Poor's has renewed its rating of Montréal as "A+ stable.

As mentioned above, Montréal borrows to finance most of its investments. Although there is no legal limit to Montréal's level of indebtedness, the city should not acquire excessive debt and must therefore make certain choices. The city Administration has accordingly developed a financial strategy to take this indebtedness into account. The city introduced the resulting debt-management policy in the 2004 Budget.

This debt management policy is designed to:

- Define debt management goals.
- Make the decision-making process more systematic.
- Ensure consistent decisions on indebtedness, by introducing discipline and continuity into the decision-making process.
- Acquire a framework aimed not only at maintaining, but at improving, Montréal's financial situation.

Through its debt management policy, the city intends to:

- Responsibly and prudently manage the city's debt, which involves adopting a formal framework setting out rules for borrowing.
- Adopt practices that serve to remedy the city's high level of indebtedness.
- Ensure stable access to capital markets, particularly at advantageous rates.
- Improve its financial situation and thereby maintain, or if possible, boost, the city's credit rating.

Practices adopted within the framework of Montréal's public debt management policy fall under five broad headings. Any exceptions to this policy must be approved, as the case may be, by the City Council or the Urban Agglomeration Council. For further information on this topic, readers may refer to the city's debt management policy online at: **ville.montreal.qc.ca**/finances.

A variety of debt management policy measures have an impact on budgeted expenditures. Pursuant to this policy, for example, the city is applying $25.1 million of voluntary contributions in 2010 to accelerated reduction of the municipal debt. The debt management policy will accordingly have served to trim the debt by $169.7 million from the time that it was established in 2004 through the end of 2010.

Implementation of the debt management policy is helping to raise the city's financial profile and thus its credit rating. This policy also sets certain guidelines in terms of indebtedness and debt service burden.

The following section provides a financial portrait that clearly outlines the city's debt status and some of the guidelines established under the debt management policy.

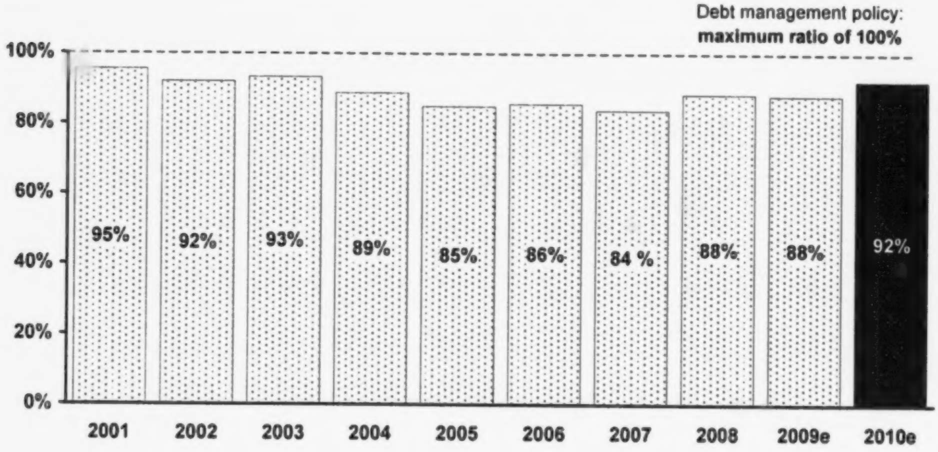
## FINANCIAL PORTRAIT

Since the municipal merger of 2002, the city has instituted various financial and budgetary policies and frameworks. These "resources" were designed to ensure the sound management of public moneys and to provide short-, medium- and long-term improvements to the city's financial situation. This report describes the evolution of various financial criteria over the past 10 years and demonstrates how the city's financial situation has improved as a whole.

### Decreased Net Direct and Indirect[1] Debt Burden

The debt management policy that has been in force since 2004 sets various criteria for guiding the city's debt-related activities. One such criterion is designed to cap direct and indirect debt at 100% of revenues from the city's Global Budget, excluding refinancing of the initial actuarial liability. A review of the data shows that, despite substantial growth in net debt of the Société de transport de Montréal,[2] this ratio still remains lower than 100%, at 92%.

**Chart 5**
**Net Direct and Indirect Debt (Excluding Actuarial Liability), from 2001 to 2010 as a Percentage of Revenues**
*(As at December 31 of each year)*



e: estimated.

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[1] Indirect debt comprises debt from the city's accounting entities, which include the Société de transport de Montréal, the Société d'habitation et de développement de Montréal, the Société de développement de Montréal, Corporation Anjou 80 and Technoparc Saint-Laurent. The debt for 2005 has been adjusted in view of loan deferrals following the territorial reorganization. To balance out this special situation, we added $250 million to the debt of 2005. Debts in 2006 for the reconstituted municipalities were generally excluded from Montréal's debt. In other words, the reconstituted municipalities remain responsible for their respective debts.

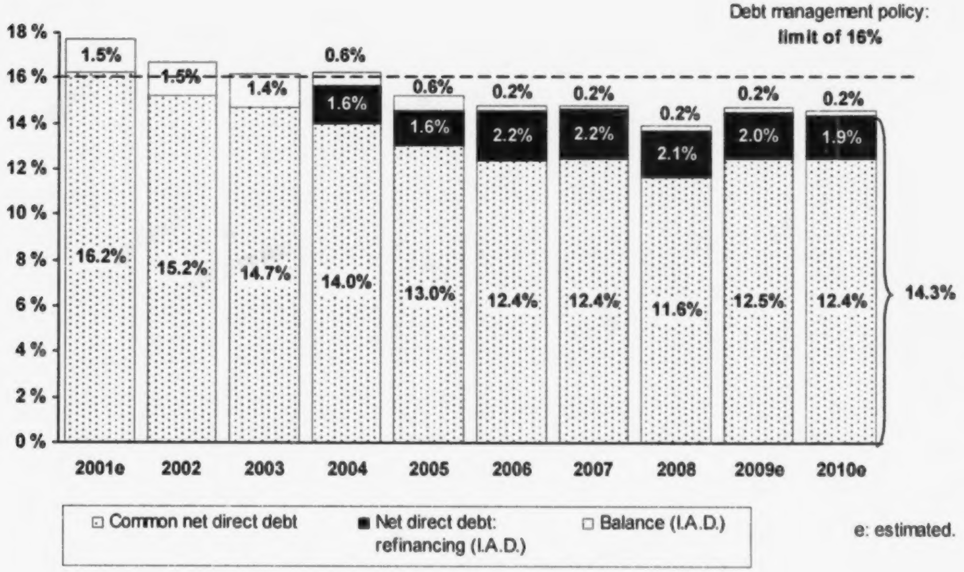
[2] Net debt of the Société de transport de Montréal is expected to rise from $164.9 million in 2001 to $534 million in 2010.

## Relative Debt Service Burden

The following chart presents net debt service burden with respect to all expenditures. The city's debt management policy caps the relative debt service burden at 16% of all city expenditures. From 2003 to 2005, for example, the city refinanced the initial actuarial liability of five of its six retirement plans (managers, supervisors, public servants, firefighters and professional workers). This refinancing process served to increase funding costs. The increase has, however, been offset by a reduction in special contributions.

The net debt service cost in 2001 was 16.2% of all operating expenditures and financing. This ratio declined to 12.4% in the 2010 Budget. Even with the financial expenses for refinancing the initial actuarial liability, the total net debt service burden (14.3%) has been substantially reduced with respect to 2001.

**Chart 6**
**Net Debt Service Cost as a Percentage of Expenditures and Financing from 2001 to 2010**
*(Budget data)*



e: estimated.

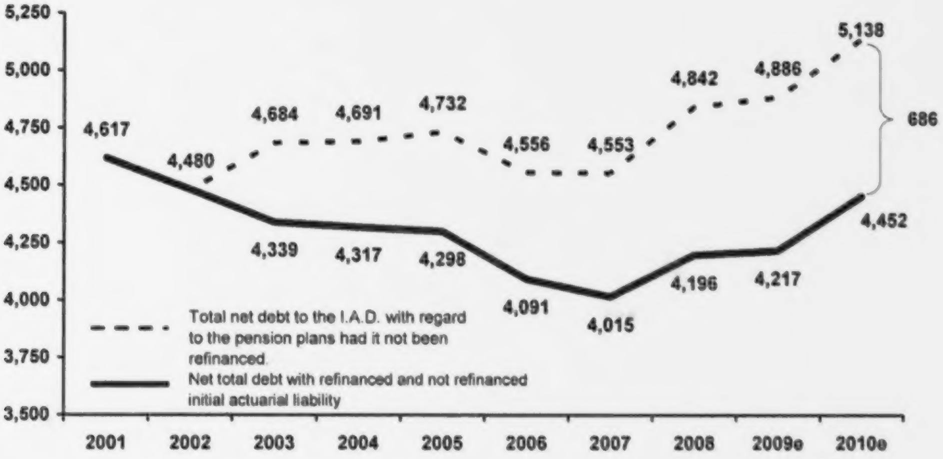
## Improved Financial Results

As at December 31, 2001, the Ville de Montréal's net direct debt stood at $3 billion. The former city also had an initial actuarial liability of $1.6 billion with respect to its retirement plans, bringing the total to $4.6 billion.

One special feature of this initial actuarial liability is that it was scheduled to grow over the years until 2011, since special contributions that had been set aside were inadequate to pay the interest on this debt. The city's deployment of a strategy for refinancing this actuarial liability has largely served to rectify this situation and to improve Montréal's financial results by $686 million, primarily by:

- Reducing the initial actuarial liability by $240 million, through the cooperation of the Government of Québec, which has agreed to assume responsibility for this debt component.
- A gain of $446 million resulting from various aspects of this strategy, such as:
  - Freezing the amount of the initial actuarial liability, which has largely served to prevent future growth of this debt.
  - Modification of the repayment system, which made it possible to begin reimbursing the capital in 2004.
  - The financing structure and low interest rates.

**Chart 7**
**Evolution of Net Direct Debt and Initial Actuarial Liability with and without the Refinancing Funding Strategy[3], 2001 to 2010**
*(Data as at December 31 of each year—in millions of dollars)*



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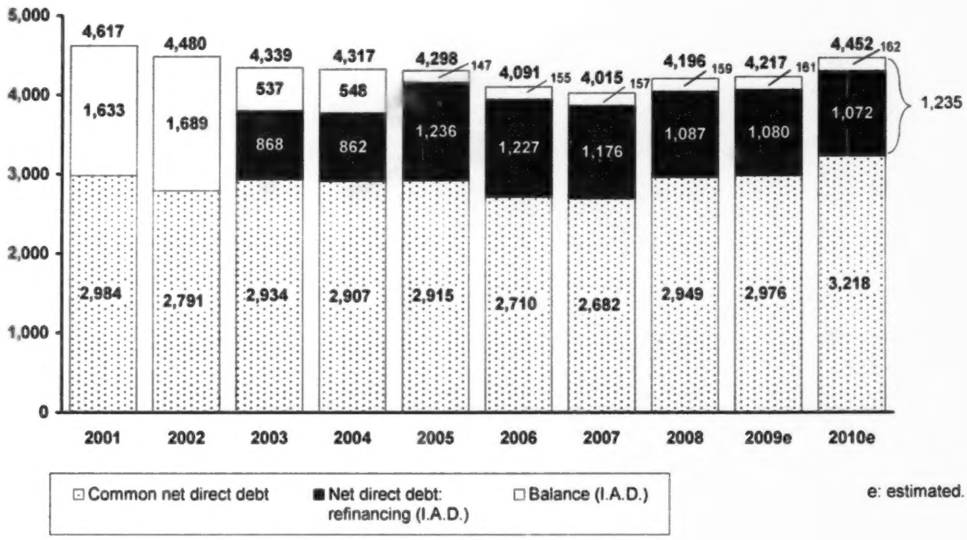
[3] The expenditures to be financed over the long term associated with the refinancing of the initial actuarial liability are not taken into account. In 2010, these expenditures hover around $52 million.

### Indebtedness Under Control

Funded net direct debt (pertaining to loans to be repaid by the taxpayers) stood at $3.8 billion (including loans made in 2003 to refinance the initial actuarial liability) according to the city's financial statements for 2003 and 2004.[4] As the following chart illustrates, net direct debt and the initial actuarial liability have declined with respect to 2001. Since the time the initial actuarial liability was refinanced in 2003, it has dropped from $1.6 billion in 2001 to $1.1 billion in 2010. Net direct debt, including the initial actuarial liability, has also dropped overall and with respect to 2001, from $4.6 billion in 2001 to $4.5 billion in 2010.

**Chart 8**
**Evolution of Net Direct Debt and Initial Acturial Liability (I.A.D.), 2001 to 2010**
*(Data as at December 31 of each year—in millions of dollars)*



e: estimated.

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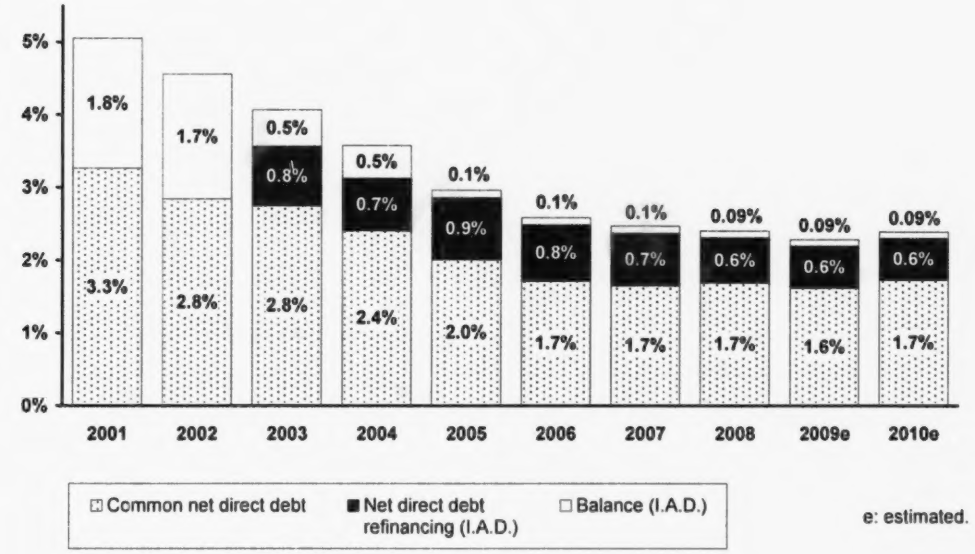
[4] Investment expenditures and financial activities to be funded over the long term are not considered in this section.

### Direct Debt Burden in Terms of Assessed Property Value

The following chart illustrates the evolution of net direct debt in percentage terms with respect to the harmonized equivalent taxable assessment.[5] This chart reveals that the net direct debt burden is expected to drop from 3.3% in 2001 to 1.7% in 2010. Based on the refinancing of the initial actuarial liabilities of certain retirement plans, the net direct debt burden should stand at 2.3% in December of 2010. This decline is due to three key factors:

- change in the net direct debt, excluding refinancing of the initial actuarial liability;
- rise in property values throughout the city;
- Montréal's strategy for refinancing the initial actuarial liability.

**Chart 9**
**Net Direct Debt and Initial Actuarial Liability as Percentages of the Harmonized Equivalent Taxable Assessment, 2001 to 2010**
*(As at December 31 of each year)*



e: estimated.

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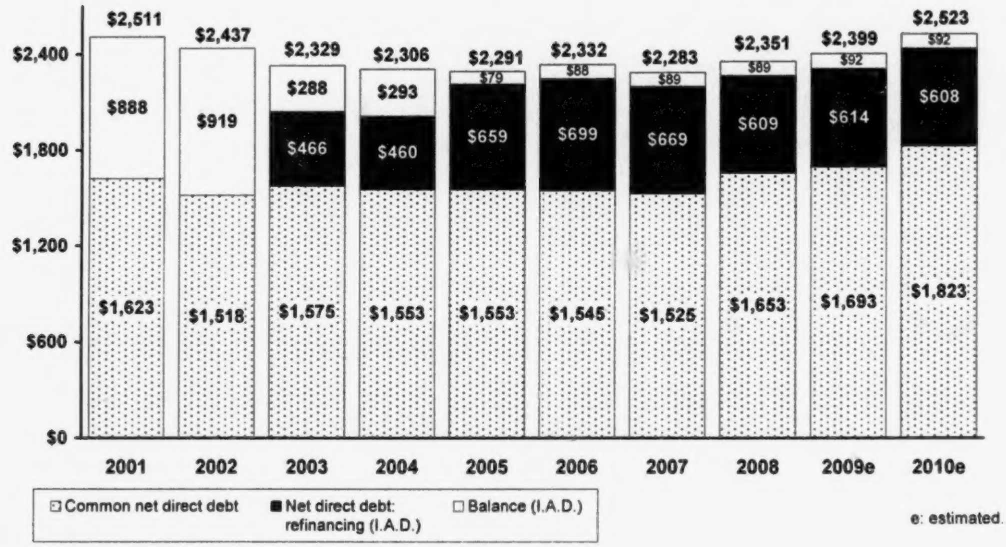
[5] The equivalent harmonized taxable value corresponds with the taxable value plus the adjusted value of non-taxable properties that are subject to payments in lieu of taxes. The equivalent taxable value is adjusted based on changes in the property market subsequent to the tabling of the assessment roll, to reflect the latest (harmonized) values.

### Net Direct Debt per Resident

The following chart reveals that net direct debt per resident, including the refinancing of the initial actuarial liability, has increased slightly since 2001. It is expected to climb from $2,511 in 2001 to about $2,523 in 2010.

**Chart 10**
**Net Direct Debt and Initial Actuarial Liability By Resident, 2001 to 2010**
*(As at December 31 of each year)*



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### Rise in Assessed Property Value

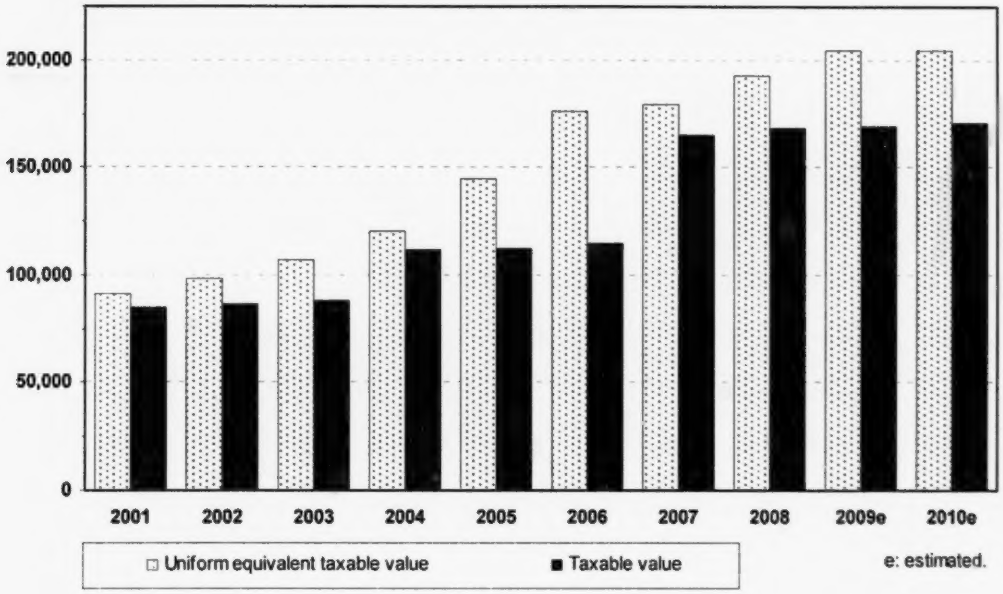
The following chart illustrates the evolution of Montréal's property tax base. Since revenues of the different municipalities are essentially derived from property taxes, property value is a key indicator of such revenues.

There has been a substantial rise in taxable value and in the harmonized equivalent taxable value since 2001. There was, for example, growth of some 25% in the tax base between the 2001-2003 and the 2004-2006 three-year rolls. There was another 41% increase between the 2004-2006 and 2007-2010 rolls. The property market is displaying exceptional vitality, as illustrated by the newly tabled figures. The value of new properties and the value of improvements to existing ones have further contributed to this general growth in worth.

Chart 11

**Tax Assessment and Harmonized Equivalent Tax Assessment, 2001 to 2010**

*(In millions of dollars)*



## Conclusion

Numerous factors have positively influenced the city's financial situation over the 2001 to 2010 period. The key ones have been:

- control over the level of indebtedness, while substantially boosting investment to keep infrastructure in good shape;
- refinancing of the initial actuarial liability and financial support for this effort from the Government of Québec;
- an economic situation that has enabled the city to benefit from low interest rates;
- a substantial rise in the property tax base, primarily resulting from implementation of the 2004-2006 and 2007-2010 Assessment Rolls and a real estate market that was particularly active in 2005 and 2006;
- implementation of a debt management policy serving to accelerate debt repayment (to generate a $169.7 million reduction from 2004 through late 2010.

Montréal en action

# 2010 City Council Budget

# CITY COUNCIL

# BUDGET BY ACTIVITY

## STATEMENT OF OPERATING ACTIVITIES FOR TAX PURPOSES

**Table 21**
**Statement of Operating Activities for Tax Purposes—City Council Budget**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| **Revenues** | | | |
| Taxes | 2,417,274.5 | 2,585,196.8 | 6.9 |
| Payments in lieu of taxes | 202,350.1 | 211,675.5 | 4.6 |
| Quota shares | 0,0 | 0,0 | - |
| Services rendered and other revenues | 598,692.5 | 585,221.1 | (2.3) |
| Transfers | 181,161.4 | 194,315.0 | 7.3 |
| **Total revenues** | **3,399,478.5** | **3,576,408.4** | **5.2** |
| **Expenditures** | | | |
| General administration | 407,443.3 | 445,301.1 | 9.3 |
| Public security | 13,493.2 | 14,196.4 | 5.2 |
| Transportation | 335,645.3 | 336,422.0 | 0.2 |
| Environmental hygiene | 177,607.4 | 181,521.1 | 2.2 |
| Health and welfare | 64,351.8 | 61,703.2 | (4.1) |
| Urban planning and development | 132,222.5 | 151,249.0 | 14.4 |
| Recreation and culture | 370,906.4 | 371,028.1 | - |
| Financing expenses | 269,700.8 | 267,943.4 | (0.7) |
| **Total expenditures** | **1,771,370.7** | **1,829,364.3** | **3.3** |
| **Quota shares for financing urban agglomeration activities** | **1,425,237.6** | **1,605,751.5** | **12.7** |
| **Financing** | | | |
| Long-term financing of operating activities | (15,000.0) | (9,200.0) | (38.7) |
| Repayment of long-term debt | 224,904.3 | 219,774.8 | (2.3) |
| **Total financing** | **209,904.3** | **210,574.8** | **0.3** |
| **Total expenditures, quota shares and financing** | **3,406,512.6** | **3,645,690.6** | **7.0** |
| **Surplus (deficit) before allocations** | **(7,034.1)** | **(69,282.2)** | |
| **Allocations** | | | |
| Capital assets activities | (5,200.0) | 0,0 | |
| Repayment of capital | (11,822.4) | (11,448.4) | |
| Accumulated surplus (deficit) | | | |
| - Unallocated operating surplus (deficit) | 0,0 | 0,0 | |
| - Allocated operating surplus (deficit), financial reserve and reserved funds | 50,703.9 | 84,842.0 | |
| - Amounts forecast for the future | (26,647.4) | (4,111.4) | |
| **Total allocations** | **7,034.1** | **69,282.2** | |
| **Operating surplus (deficit) for tax purposes** | - | - | |

## ANALYSIS OF OPERATING ACTIVITIES—REVENUES

### Taxes

Taxes include all revenues generated by property taxes and property-related fees.

**Table 22**
**Taxes**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| **On property value** | | | |
| General tax | 2,164,030.0 | 2,328,116.1 | 7.6 |
| Sector taxes | 63,057.4 | 68,977.9 | 9.4 |
| Contribution to improve water service | 100,992.9 | 102,458.9 | 1.5 |
| Road tax | 16,041.3 | 0,0 | (100.0) |
| Other | 1,402.2 | 944.6 | (32.6) |
| | **2,345,523.8** | **2,500,497.5** | **6.6** |
| **On another basis** | | | |
| User fees for municipal services | | | |
| - water | 33,127.2 | 30,085.2 | (9.2) |
| - waste removal and recycling | 13,406.5 | 13,517.1 | 0.8 |
| - other | 776.5 | 751.0 | (3.3) |
| | 47,310.2 | 44,353.3 | (6.3) |
| Debt service | 15,922.3 | 14,766.9 | (7.3) |
| Parking lot tax | 0,0 | 16,900.0 | - |
| Other | 8,518.2 | 8,679.1 | 1.9 |
| | **71,750.7** | **84,699.3** | **18.0** |
| **Total** | **2,417,274.5** | **2,585,196.8** | **6.9** |

Tax revenues and fiscal user fees stand at $2,585.2 million in the 2010 Budget, up $168 million, or 6.9% over 2009.

This change in revenues is due to the following reasons.

- A general tax increase of 5.3% applies to residential properties and of 6% to non-residential properties to generate an additional $134.5 million in tax revenues.
- Growth in the tax base, through the addition of $1.3 billion in new taxable property values throughout the island, should generate tax revenues of $26 million.
- Introduction of a new parking lot tax should generate $16.9 million in revenues.
- The decision by four borough councils to increase their existing service taxes and by two borough councils to reduce theirs, has the overall impact of reducing tax revenues by $7.7 million.

## Payments in Lieu of Taxes

This category includes revenues collected from owners of tax-exempt properties subject to payments in lieu of taxes. *An Act respecting municipal taxation* lists these properties and identifies the various payments applicable to each.

**Table 23**
**Payments in Lieu of Taxes**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| **Québec government** | | | |
| Government buildings and establishments | | | |
| - property taxes | 29,191.2 | 31,110.8 | 6.6 |
| - road tax | 242.7 | 0,0 | (100.0) |
| - parking lot tax | 0,0 | 700.0 | - |
| - contribution to improve water service | 1,250.3 | 1,216.4 | (2.7) |
| | 30,684.2 | 33,027.2 | 7.6 |
| Network establishments | | | |
| - health and social services | 43,931.3 | 44,605.7 | 1.5 |
| - cegeps and universities | 59,401.7 | 59,872.8 | 0.8 |
| - primary and secondary schools | 40,607.9 | 41,457.2 | 2.1 |
| | 143,940.9 | 145,935.7 | 1.4 |
| Foreign governments and international organizations | 1,856.4 | 1,939.0 | 4.4 |
| Classified cultural properties | 261.9 | 284.7 | 8.7 |
| | **176,743.4** | **181,186.6** | **2.5** |
| **Government of Canada and its enterprises** | | | |
| Government buildings and establishments | | | |
| - property taxes | 16,055.6 | 18,005.7 | 12.1 |
| - road tax | 259.0 | 0,0 | (100.0) |
| - parking lot tax | 0,0 | 2,400.0 | - |
| - contribution to improve water service | 750.8 | 773.8 | 3.1 |
| | **17,065.4** | **21,179.5** | **24.1** |
| **Municipal organizations** | **6,294.4** | **7,130.3** | **13.3** |
| **Other organizations** | **2,246.9** | **2,179.1** | **(3.0)** |
| **Total** | **202,350.1** | **211,675.5** | **4.6** |

In 2010, revenues from payments in lieu of taxes stand at $211,675.5, up 4.6% from 2009.

This change in revenues is due to:

- property growth, which through the addition of $300 million in new compensable property value within the city, will generate revenues of $4 million;
- introduction of a new parking lot tax to generate $3.1 million in revenues;
- an average tax increase of 5.3% on residential properties and of 6% on non-residential properties to generate some $2 million in tax revenues.

## Quota Shares

This revenue category only applies to the Urban Agglomeration Council Budget.

## Services Rendered and Other Revenues

This category includes all revenues other than those generated by taxation, payments in lieu of taxes and transfers. It includes revenues generated by management activities and service delivery within the framework of authority conferred by the City Council in 2010. This category thus comprises revenues generated by services provided to municipal organizations and by services rendered to taxpayers or to private businesses. Other revenues include such fees as those pertaining to licenses, permits and property transfers and revenues generated by fines and penalties. Interest, proceeds from the disposal of long-term assets, taxes paid by developers, contributions from municipal bodies and other various types of revenues also fall into this category.

**Table 24**
**Services Rendered and Other Revenues**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| **Services provided to municipal organizations** | **116.2** | **100.0** | **(13.9)** |
| **Other services provided** | **259,865.5** | **269,137.6** | **3.6** |
| **Other revenues** | | | |
| Fee collection | | | |
| - licenses and permits | 14,595.5 | 15,149.7 | 3.8 |
| - property transfer tax | 99,730.9 | 99,730.9 | - |
| | 114,326.4 | 114,880.6 | 0.5 |
| Fines and penalties | | | |
| - tickets – traffic and parking | 98,987.7 | 92,578.4 | (6.5) |
| - other – fines and penalties | 2,836.3 | 3,060.5 | 7.9 |
| | 101,824.0 | 95,638.9 | (6.1) |
| Interest | | | |
| - tax arrears | 6,092.1 | 8,531.7 | 40.0 |
| - amortization fund | 38,310.8 | 34,993.0 | (8.7) |
| - cash and other interest | 29,728.8 | 13,535.0 | (54.5) |
| | 74,131.7 | 57,059.7 | (23.0) |
| Long-term transfer of assets | 21,700.0 | 21,700.0 | - |
| Contribution by municipal organizations | 24,428.0 | 24,428.0 | - |
| Other | 2,300.7 | 2,276.3 | (1.1) |
| **Total other revenues** | **338,710.8** | **315,983.5** | **(6.7)** |
| **Total** | **598,692.5** | **585,221.1** | **(2.3)** |

### Services provided to Municipal Organizations

This item totals $100.0 in the 2010 Budget, a slight $16.2 decline from the 2009 Restated Budget.

This item represents revenues resulting from the agreement between the Sud-Ouest borough and the Ville de Westmount on snow removal.

### Other Services Provided

This item totals $269,137.6 in the 2010 Budget, up $9.3 million from 2009. Key changes in this item include:

- a $3,395.2 increase resulting from adjustments to the property fund and to the Centre de services partagés – matériel roulant et ateliers (shared use of mobile support equipment and shops);
- a $6,168.4 increase from fees and other revenues received by the Commission des services électriques (electrical service commission).

### Other Revenues

This item totals of $315,983.5 in the 2010 Budget, a $22.7 million decline from 2009.

This budget principally includes:

- An amount of $15,149.7 from licenses and permits, up a slight $554.2 from 2009.
- An amount of $99,730.9 from property transfer tax, the same amount as in 2009. The anticipated volume of transactions would reduce revenues by some $10 million from 2009. However, the increased rate for transactions over $500,000 will generate an additional $10 million.
- Collection of a total $95,638.9 in fines and penalties, primarily involving traffic and parking citations. Fines and penalties are down $6,185.1 in the 2010 Budget.
- Interest revenues of $57,059.7, including interest on cash reserves, interest on the sinking funds and interest on tax arrears. Overall, these revenues are down $17,072.0 with respect to the 2009 Restated Budget. This difference is due to the drastic decline in short-term investment interest rates.
- Revenues of $21,700.0 for the disposal of long-term assets, or the same amount as the previous year.
- A $24,428.0 contribution from the CMM to the Muséums nature de Montréal (nature museums), the same amount as in 2009.

## Transfers

This category includes all grants from the higher levels of government (departments or agencies) and from private enterprise. Such transfers pertain to the funding of operating expenditures and funding costs. Entitlements are those that the Government of Québec is required to make if the recipient has met certain predefined conditions of eligibility. They are not discretionary and categories of eligible recipients and transfer amounts are set out by law or regulation. Transfers pertaining to cost-sharing agreements and other transfers, however, serve to repay eligible expenditures under a cost-sharing agreement or under certain grants.

Transfer revenues stand at $194,315.0 in the 2010 Budget, up $13,153.6 from 2009.

**Table 25**
**Transfers**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| **Entitlement** | | | |
| Québec government subsidies | | | |
| - neutrality | 1,377.2 | 0.0 | (100.0) |
| - compensation relating to the fiscal pact | 47,546.5 | 45,559.1 | (4.2) |
| - financial assistance as Québec's "metropolis" | 25,000.0 | 25,000.0 | - |
| - other | 45,800.0 | 46,800.0 | 2.2 |
| | **119,723.7** | **117,359.1** | **(2.0)** |
| **Transfers relating to cost-sharing agreements and other transfers** | | | |
| Government subsidies | | | |
| - related to debt service | 21,435.8 | 20,279.0 | (5.4) |
| - related to operating activities | 39,595.4 | 56,633.4 | 43.0 |
| | 61,031.2 | 76,912.4 | 26.0 |
| Other transfers relating to cost-sharing agreements for operating activities | 406.5 | 43.5 | (89.3) |
| | **61,437.7** | **76,955.9** | **25.3** |
| **Total** | **181,161.4** | **194,315.0** | **7.3** |

## Entitlement

This category includes such revenues as those resulting from the fiscal pact with the Government of Québec (*Entente sur un nouveau partenariat fiscal et financier avec le Government of Québec*), compensation for amusement taxes and the new financial assistance granted to Montréal in its role as Québec's "metropolis."

Entitlements totalling $117,359.1 (down a slight $2.4 million) appear in the 2010 Budget. Key changes in this item consist of:

- a $2-million decrease in compensation from the Government of Québec under the Agreement on the New Fiscal and Financial Partnership, to a total of $45,559.1 in 2010;
- a $1.4-million decrease in compensation from the neutrality program;
- compensation of $45.9 million (a $2.1 million increase) from the Government of Québec for amusement taxes in 2010.

### Transfers Relating to Cost-Sharing Agreements and Other Transfers

There are two such types of transfers from the Government of Québec: those involving cash repayment of funding costs and those used to repay long-term debt service.

Such transfers total $76,955.9 in the 2010 Budget, a $15.5 million increase. Government of Québec operating grants are up $17 million, to $56,633.4. This change is primarily due to:

- an additional $6.7 million under the recent agreement on the sharing of solid waste disposal fees;
- an additional $10 million from the Government of Québec under projects included in the *Imagine – Building Montréal 2025* development strategy.

Transfers associated with the repayment of long-term debt service stand at $20,279.0, for a decline of $1.2 million from 2009. This reduction is due to a decrease in grant-eligible debt.

### Government Long-Term Debt Service Grants

This category comprises grants that the city receives from the federal and provincial governments when it finances projects through long-term loans. Key components of this item appear in the following table.

**Table 26**

**Government Long-Term Debt Service Grants**

*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Refinancing of the actuarial deficit | 12,901.6 | 12,519.6 | (3.0) |
| Urban renewal | 5,304.1 | 4,629.2 | (12.7) |
| Various subsidy programs paid in cash | | | |
| - environmental hygiene | 571.0 | 511.5 | (10.4) |
| - transportation and roads network | 2,659.1 | 2,618.7 | (1.5) |
| | 3,230.1 | 3,130.2 | (3.1) |
| **Total** | **21,435.8** | **20,279.0** | (5.4) |

### Government Grants Pertaining to Operating Activities

This category includes grants pertaining to programs that the city establishes and administers on behalf of, or in conjunction with, the higher levels of government.

A total of $56,633.4 has been earmarked in the 2010 Budget for grants to pay for operating expenditures. The key components of this item are described in the following table:

**Table 27**
**Government Grants Pertaining to Operating Activities**
*(In thousands of dollars)*

| | 2008 Restated | 2009 Budget | % Change |
|---|---|---|---|
| Waste management plan | 18,900.0 | 25,600.0 | 35.4 |
| Urban renewal | 13,945.8 | 14,435.8 | 3.5 |
| "Montréal 2025" project | 1,400.0 | 11,426.7 | 716.2 |
| Recreation and culture | 4,889.5 | 4,692.7 | (4.0) |
| Other | 460.1 | 478.2 | 3.9 |
| **Total** | **39,595.4** | **56,633.4** | **43.0** |

# ANALYSIS OF OPERATING ACTIVITIES—EXPENDITURES, QUOTA SHARES AND FINANCING

## EXPENDITURES

### General Administration

This function comprises a set of activities pertaining to municipal management and administration. Expenditures falling within this category mainly concern operations of the City Council, law enforcement, financial and administrative management, the City Clerk's office, the assessment process and human resources management.

Certain one-time expenditures that do not fall within any of the various municipal activities may also appear under the "Other" heading of the "General Administration" function.

Since January 1, 2007, mixed general administration expenditures of the city's support departments (Direction générale, Finances, Capital humain, etc.—general administration, finance, human resources, etc.) are all treated as "local." By contrast, an administration fee, calculated according to a rate set in the new by-law, is charged to the Urban Agglomeration Council Budget for general administration expenditures under the "Mixed General Administration Expenditures" heading.

An amount of $445.3 million (up $37.9 million from the 2009 Restated Budget) has been allocated to the "General Administration" function in the 2010 City Council Budget.

**Table 28**
**General Administration Expenditures**
*(in thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| City Council | 50,420.1 | 48,467.8 | (3.9) |
| Law enforcement | 6,292.3 | 8,156.7 | 29.6 |
| Finance and administrative management | 169,755.6 | 178,161.6 | 5.0 |
| City clerk's office | 31,576.7 | 17,843.4 | (43.5) |
| Assessment | 0,0 | 0,0 | - |
| Human resources management | 33,783.7 | 35,045.2 | 3.7 |
| Mixed general administration expenditures | (100,883.9) | (105,022.3) | 4.1 |
| Other | 216,498.8 | 262,648.7 | 21.3 |
| **Total** | **407,443.3** | **445,301.1** | **9.3** |

### City Council

The "City Council" activity primarily encompasses expenditures pertaining to the City Council, to the Executive Committee and to the borough councils. It also covers a portion of the contribution to the Communauté métropolitaine de Montréal.

Except for costs pertaining to the Secrétariat de liaison (coordinating secretariat) and research and secretarial costs for the urban agglomeration, funding for this activity includes that related to the Urban Agglomeration Council budget, with an administrative charge then applied to the "Mixed General Administration Expenditures" heading.

In the 2010 Budget, appropriations stand at $48.5 million, down $1.9 million (-3.9%) from 2009. This decrease is primarily due to an administrative transfer of $1.5 million to the Service des affaires corporatives (corporate affairs) from the "City Council" activity to the "City Clerk's Office" activity. Other factors include a decrease of over $0.1 million in borough budgets for this activity and reduced funding of shared expenditures.

### Law Enforcement

Law enforcement expenditures include funds pertaining to management and support activities relating to laws and by-laws falling under the authority of the City Council.

Expenditures pertaining to this activity for 2010 have been assessed at $8.2 million, up $1.9 million over 2009. This difference is primarily due to various reorganizations and adjustments in the Service des affaires corporatives (corporate affairs), particularly with respect to remuneration.

### Financial and Administrative Management

The "Financial and Administrative Management" activity primarily comprises funding for the management of financial, material and information technology resources.

Funding for this activity include that related to the Urban Agglomeration Council Budget, with an administrative charge then applied to the "Mixed General Administration Expenditures" heading.

The 2010 Budget has earmarked total appropriations of $178.2 million for this activity, up $8.4 million (+5%) from 2009. A portion this difference ($0.6 million) is due to funding readjustments in the boroughs. The remainder of the difference primarily results from a $5.1 million adjustment in funding for the Direction des systèmes d'information (IT systems) with respect to the adjustment of budgets for contractual obligations to maintain and service technological assets and to upgrade the workforce structure, in line with current activities.

Finally, the remainder results from various reorganizations and modifications of the different city departments. These changes include an additional $0.5 million for banking services in the Services des finances (finance) and readjustments of $0.9 million in the Service des communications et des relations avec les citoyens (communications and relations with city residents).

### City Clerk's Office

This activity comprises such expenditures as those pertaining to the enforcement of by-laws, conducting any censuses, referendums and elections, drafting minutes of meetings and all other official documents, providing support to decision-making bodies and the publication and maintenance of archives and official documents.

Funding for this activity includes that related to the Urban Agglomeration Council Budget, with an administrative charge then applied to the "Mixed General Administration Expenditures" heading.

Funding stands at $17.8 million for 2010. This $13.7 million reduction from the 2009 Restated Budget is largely due to the elimination of the $14.6 million budget for the 2009 elections. There is also a transfer of $1.5 million from the "City Council" activity.

### Assessment

This activity comprises expenditures relating to the production of the property assessment rolls, an area that falls under the exclusive authority of the Urban Agglomeration Council.

### Human Resources Management

This activity includes expenditures pertaining to the management of human resources, such as recruitment, hiring and labour relations.

As with various other "General Administration" function activities, funding for this activity includes that related to the Urban Agglomeration Council Budget, with an administrative charge then applied to the "Mixed General Administration Expenditures" heading.

Funding of $35 million (up $1.3 million from the 2009 Restated Budget) has been earmarked for human resources management. The primary reason for this difference is internal readjustments within the boroughs.

### Mixed General Administration Expenditures

The "Mixed General Administration Expenditures" activity results from the new *By-law concerning mixed expenditures* (see note at start of this section).

A negative appropriation of $105 million represents mixed general administration expenditures that are paid out of the Urban Agglomeration Council Budget, pursuant to the preceding by-law. This transfer of expenditures to the Urban Agglomeration Budget is up $4.1 million with respect to the 2009 Restated Budget. This change is due to the increase in mixed general administration expenditures from support units related to the creation of this expenditure.

### Other

This activity comprises a variety of budget items, including amounts that may not be associated with a specific activity during preparation of the budget, such as:

- contingencies and general administration expenditures;
- possible collection losses;
- corporate communications expenditures;
- certain provisions for remuneration expenditures, including those for pay equity, employees on availability covered under the corporate budget, industrial accident victims making a gradual return to work and other provisions for remuneration (such as variations in CSST and group insurance premiums, etc.);

- expenditures pertaining to retirement plans (other than current service). Such expenditures will pertain to net interest paid on retirement plan deficits;
- transactions to be eliminated between local entities and the urban agglomeration. As we know, these transactions to be eliminated result from the exchange of billed services between business units in which the supplier is based in a reporting entity different from that of the client. To consolidate city budget data, these internal transactions are deducted from the total so that they will not be counted twice.

Total funding of $262.6 million has been allocated to the "Other" activity in the City Council Budget, up $46.1 million from 2009.

This increase is primarily due to:

- A contribution of $20.8 million, primarily to retirement plan expenditures to offset major swings in the financial markets, among other factors, in 2008 and to harmonize certain retirement plans.
- Creation of a $12 million reserve has also been set aside for distribution to the boroughs over 2010, under terms that remain to be defined.
- Creation of a $5 million reserve to strengthen the municipal workforce. This appropriation will be used to enhance the expertise needed to implement appropriate supervision and control over all sectors requiring municipal intervention.
- Creation of a $6 million reserve for distribution during 2010, based on different priorities of the Administration.
- A $1 million increase from different readjustments of the boroughs.

## Public Security

The "Public Security" function includes all activities pertaining to the protection of people and property. It comprises all expenditures relating to surveillance, prevention and emergency preparedness measures. Although most public safety activities fall under the responsibility of the Urban Agglomeration Council, some emergency preparedness activities are local in nature and fall under the City' Council's jurisdiction.

Funding stands at $14.2 million for this function in the 2010 Budget, up $0.7 million from 2009.

**Table 29**
**Public Security Expenditures**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Police | 6,547.9 | 7,113.6 | 8.6 |
| Fire protection | 0,0 | 0,0 | - |
| Emergency preparedness | 1,132.6 | 1,088.5 | (3.9) |
| Other | 5,812.7 | 5,994.3 | 3.1 |
| **Total** | **13,493.2** | **14,196.4** | **5.2** |

### Police

In 2010, the $7.1 million budget for this activity is up $0.6 million over 2009 and pertains essentially to a financial obligation relating to the retirement plans of police officers who worked for the former city prior to 1971.

### Fire Protection

This activity includes fire safety activities, such as fire fighting, investigations and the formulation and implementation of prevention measures to minimize the risk of fire. Expenditures for this function fall entirely under the Urban Agglomeration Council. For that reason, this heading receives no funding in the City Council Budget.

### Emergency Preparedness

Over the years, the boroughs have renewed essentially the same budget for this activity that encompasses expenditures for the organization of emergency preparedness measures. Emergency preparedness essentially pertains to disaster prevention and to responses to natural or other disasters.

### Other—Public Security

In 2010, the boroughs earmarked a budget of almost $6 million for local public security expenditures, particularly for bicycle patrols and different municipal programs including Tandem (*Programme montréalais de soutien à l'action citoyenne en sécurité urbaine dans les arrondissements – Tandem*).

## Transportation

This function includes the planning, coordination and production of activities supporting the free circulation of goods and residents on Montréal's road system and on public transit systems. The budget for this function in 2010 remains relatively stable at $336.4 million.

### Table 30
### Transportation Expenditures

*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| **Entitlement** | | | |
| Québec government subsidies | | | |
| - neutrality | 1,377.2 | 0,0 | - |
| - compensation relating to the fiscal pact | 47,546.5 | 45,559.1 | (4.2) |
| - financial assistance as Québec's "metropolis" | 25,000.0 | 25,000.0 | - |
| - other | 45,800.0 | 46,800.0 | 2.2 |
| | **119,723.7** | **117,359.1** | **(2.0)** |
| **Transfers relating to cost-sharing agreements and other transfers** | | | |
| Government subsidies | | | |
| - related to long-term debt service | 21,435.8 | 20,279.0 | (5.4) |
| - related to operating activities | 39,595.4 | 56,633.4 | 43.0 |
| | 61,031.2 | 76,912.4 | 26.0 |
| Other transfers relating to cost-sharing agreements for operating activities | 406.5 | 43.5 | (89.3) |
| | **61,437.7** | **76,955.9** | **25.3** |
| **Total** | **181,161.4** | **194,315.0** | **7.3** |

### Road System

This activity comprises expenditures pertaining to the city road network, snow removal, street lighting, traffic control and parking on the local road system. Most of these activities fall under the authority of the City Council. The allocation has changed 0.2% from 2009.

### Other

This activity comprises all other transportation-related expenditures.

## Environmental Hygiene

This function covers all activities falling under the responsibility of the City Council that pertain to the water supply and sewer systems, the transportation and disposal of solid waste and environmental protection. A total of $181.5 million (+ 3.9% from 2009) has been budgeted for this activity in the 2010 Budget.

**Table 31**
**Environmental Hygiene Expenditures**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Water and sewers | | | |
| - drinking water treatment and supply | 239.2 | 241.5 | 1.0 |
| - drinking water supply system | 39,858.7 | 44,109.4 | 10.7 |
| - wastewater treatment | 0,0 | 0,0 | - |
| - sewage system | 22,405.4 | 24,853.3 | 10.9 |
| | **62,503.3** | **69,204.2** | **10.7** |
| Solid waste | | | |
| - domestic waste | 61,564.3 | 65,177.9 | 5.9 |
| - secondary waste | 47,703.8 | 40,122.3 | (15.9) |
| - disposal of dry waste | 1,663.9 | 1,692.4 | 1.7 |
| | **110,932.0** | **106,992.6** | **(3.6)** |
| Environmental protection | 3,514.9 | 4,413.5 | 25.6 |
| Other | 657.2 | 910.8 | 38.6 |
| **Total** | **177,607.4** | **181,521.1** | **2.2** |

### Water and Sewers

This activity comprises expenditures associated with the maintenance of secondary water mains and sewer lines. In 2010, $69.2 million was budgeted for this activity, up $6.7 million from 2009.

*Drinking Water Treatment and Supply*

The $44.1 million budget is up $4.3 million from 2009, reflecting the city's desire to boost its efforts to reduce the maintenance deficit in its secondary water mains.

Funding of $3 million has been earmarked for major work, some of which is conducted in partnership with the boroughs. Large-scale auscultation investigations will also be conducted to complete the status assessment of the secondary system. This effort is designed to target major repair work and investments more effectively and ensure a long service life for this infrastructure, which is so vital to public health and hygiene.

An additional $1 million has also been budgeted to the creation of new positions in the Direction de la gestion stratégique des réseaux d'eau (DGSRE) (strategic water management) to boost planning capacity and optimize investment projects planned under the TCWP, while maximizing outside funding provided by provincial and federal support programs.

*Sewage System*

The $24.9 million budget is up $2.5 million over 2009. A large share of this increase has been allocated to preventive maintenance and inspection work designed to reduce the risk of ruptures and to ensure a long service life for the secondary sewage system.

### Solid Waste

This activity comprises expenditures pertaining to the collection and transportation of domestic waste, secondary waste and dry waste to the transhipment or disposal site. The $107 million budget for this activity in 2010 is down $3.9 million from 2009.

The $65.2 million budget for collecting and transporting household waste is up $3.6 million from 2009. This rise is partly due to an anticipated rise in contract costs.

The $40.1 million budget for collecting and transporting secondary waste is down $7.6 million from 2009. This decrease is largely due to the Administration's decision to stagger deployment of the new waste collection system until 2011. It had originally planned to fully implement the system in 2009, with a budget of $15 million for obtaining recycling bins. This unused 2009 budget has been revised and assessed at $16.8 million over the next two years ($9.2 million in 2010 and $7.6 million in 2011). At the same time, this staggered deployment has enabled certain boroughs to downwardly revise their implementation budgets for this new collection system.

### Environmental Protection and Other Environmental Hygiene Activities

These activities comprise expenditures pertaining to environmental protection efforts including initiatives to control air, water and noise pollution and soil contamination and waste management activities pertaining to environmental hygiene.

The 2010 budget of $5.3 million for these activities is up $1.1 million from 2009. This increase is primarily due to a new budget to deploy the Strategic Plan for Sustainable Development's communications plan. To implement the 2010-2015 Sustainable Development Plan, the city is also seeking to promote discussions and dialogue among a broader group of partners by earmarking new budgets to provide them with financial support.

## Health and Welfare

This function includes activities pertaining to all income security and public employment services offered within the city, as well as all public hygiene and social housing services. The budget for this function in 2010 is $61.7 million, down $2.7 million from 2009.

**Table 32**
**Health and Welfare Expenditures**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Food inspection | 0,0 | 0,0 | - |
| Social housing | 19,237.8 | 18,652.0 | (3.0) |
| Income security | 32,489.5 | 30,355.7 | (6.6) |
| Other | 12,624.5 | 12,695.5 | 0.6 |
| **Total** | **64,351.8** | **61,703.2** | **(4.1)** |

### Food Inspection

This activity includes all food inspection-related expenditures, including the cost of enforcing laws and by-laws and Municipal Court proceedings in this area. As this activity falls under the responsibility of the Urban Agglomeration Council, no expenditures for it are included in the City Council Budget.

### Social Housing

This activity includes expenditures pertaining to social housing and to the city's quota share paid to such government agencies as the Communauté métropolitaine de Montréal and to paying operating deficits of the municipal housing offices.

The decline in 2010 reflects an adjustment of the quote shares budget paid by the city to the Communauté métropolitaine de Montréal (CMM), pursuant to *An Act respecting the Communauté métropolitaine de Montréal.*

### Income Security

Expenditures pertaining to the management of income security programs within the former city are presented separately from other health and welfare activities, pursuant to MAMROT's presentation standards.

The agreement between MESS (ministère de l'Emploi et de la Solidarité sociale) and the city that has been in effect since January 1, 2008 has released the city from its income security obligations. Employees loaned by the city under this agreement are paid in full by the Government of Québec. The budget for this agreement will decline each year in line with staff attrition.

The $2.1 million decline in 2010 with respect to the 2009 Budget is primarily due to the reduction in workforce that the city lent to the MESS for this activity in 2009.

### Other

This activity comprises all other expenditures associated with the "Health and Welfare" function, including funding for the street gang prevention initiative, community projects and the Family Action Plan.

## Urban Planning and Development

This function comprises all activities relating to the formulation and maintenance of the development and urban plans and to economic development.

In 2010, the budget earmarked for this activity is $151.2 million, up $19 million from 2009.

**Table 33**
**Urban Planning and Development Expenditures**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Urban planning and zoning | 38,963.0 | 42,178.4 | 8.3 |
| Promotion and economic development | | | |
| - industry and commerce | 44,100.9 | 60,194.3 | 36.5 |
| - tourism | 45.0 | 45.0 | - |
| - other | 367.8 | 37.1 | (89.9) |
| | **44,513.7** | **60,276.4** | **35.4** |
| Urban renewal | 45,090.2 | 39,791.8 | (11.8) |
| Other | 3,655.6 | 9,002.4 | 146.3 |
| **Total** | **132,222.5** | **151,249.0** | **14.4** |

### Urban Planning and Zoning

This heading includes those expenditures pertaining to land use, urban planning and zoning.

The $42.2 million budget for 2010 is up $3.2 million from 2009. This rise reflects the increased number of resources needed to support the planning, financial management and production of projects assigned high priority by the city and awaiting approval from the appropriate decision-making bodies under the *Imagine – Building Montréal 2025* development strategy.

### Promotion and Economic Development

This activity comprises expenditures relating to the promotion of economic and tourist development. It includes municipal promotional campaigns among local and regional business communities, tourist promotion activities, the delivery of services for conventions and other public events and all grant programs designed for industrial and commercial enterprises.

The 2010 budget of $60.3 million is up $15.8 million over 2009. This increase primarily involves the $60.2 million "Industry and Business" budget for 2010, up $16.1 million from 2009. This large increase is primarily due to the following factors.

- The city has earmarked an additional $10-million budget for major projects associated with its *Imagine – Building Montréal 2025* development strategy, such as the Place du quartier des spectacles, redevelopment of the surrounding area, promotion of the city's fashion and design sectors and support for its festivals. These new expenditures have no impact on taxpayers, as they are part of a set of policy actions earmarked for $13.5 million in funding during 2010 through a transfer by the Government of Québec under a memorandum of agreement with the city.
- A $1.8-million increase is earmarked for a reorganization of resources needed to support the planning, financial management and production of projects assigned high priority by the city and awaiting approval from the appropriate decision-making bodies.
- A $2.2-million increase in remuneration expenditures is earmarked for a transfer of employees under a reorganization finalized in 2010 by the Service de mise en valeur du territoire (economic and heritage development) to more effectively discharge its duties as senior administration of municipal properties and of projects inherent to the enhancement of that asset.
- A $2.3-million budget increase is earmarked for various initiatives to support local activities and plan for renewing human resources assigned to this sector of activities.
- An increase of some $1 million in budgets is earmarked to support public events and festivals and for support to local organizations in the form of financial contributions and employee loans.

Outside of these changes, the city's contribution to the Société d'initiative et de développement commercial remained relatively unchanged at $8.7 million.

### Urban Renewal

This activity includes expenditures for the renewal of classified and other urban assets, including restoration, studies and research, as well as grants awarded to the owners of such properties.

The 2010 budget of $39.8 million is down $5.3 million from 2009. This decrease is primarily due to a reassessment of resident needs in terms of various financial support programs, with the following results.

- A $2.3-million decrease is due to a reduction in financial obligations due to advancement of the final projects accepted by the Programme des infrastructures résidentielles. The program eligibility period expired in 2005 and this program is phasing out.
- A $1.4-million increase is due to an anticipated increase in requests for financial assistance under the Rénovation Québec program.

- There is $1.5-million decrease in the budget for the Programme d'élimination des poteaux, designed to beautify the urban domain in neighbourhoods targeted for the burial of utility lines.
- A $2.9-million decrease is due to a reallocation of resources to other sectors of activity to meet their operational requirements to support the planning, financial management and production of projects assigned high priority by the city.

**Other**

This heading includes other expenditures associated with this function.

The 2010 budget of almost $9 million represents an increase of $5.3 million over 2009. This change is primarily due to an additional budget of $5 million granted to the Commission des services électriques (CSE) (electrical services commission). This funding represents the CSE's cost of burying electrical lines upon request. This expenditure is then billed to the city or third parties. This increase has no impact on the city's financial framework, as an equivalent increase appears in the 2010 Revenue Budget.

## Recreation and Culture

This function includes all local activities that pertain to the planning, the organization and the management of athletic, recreational and cultural programs, including grants and donations awarded to organizations working in these areas. It also includes expenditures relating to the management of equipment and multipurpose facilities, as well as to the maintenance of parks and green spaces.

In 2010, the $371 million budget for this function is relatively unchanged from that of 2009.

**Table 34**
**Recreation and Culture Expenditures**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Recreational activities | | | |
| - community centres | 60,317.8 | 60,090.4 | (0.4) |
| - indoor and outdoor skating rinks | 36,343.2 | 36,024.5 | (0.9) |
| - swimming pools, beaches and marinas | 35,869.4 | 37,648.7 | 5.0 |
| - parks and playing fields | 100,510.4 | 96,656.1 | (3.8) |
| - exhibitions and fairs | 300.8 | 265.8 | (11.6) |
| - other | 12,333.3 | 10,379.6 | (15.8) |
| | **245,674.9** | **241,065.1** | **(1.9)** |
| Cultural activities | | | |
| - community centres | 15,710.2 | 16,591.9 | 5.6 |
| - libraries | 57,551.4 | 61,021.7 | 6.0 |
| - museums and exhibition centres | 34,741.3 | 34,806.8 | 0.2 |
| - other | 17,228.6 | 17,542.6 | 1.8 |
| | **125,231.5** | **129,963.0** | **3.8** |
| **Total** | **370,906.4** | **371,028.1** | - |

### Recreational Activities

Recreational activities comprise the management of recreational activities and of recreational and sports facilities and the design and maintenance of parks and green spaces.

The 2010 budget of $241.1 million is down $4.6 million from 2009. In this regard, the boroughs have conducted structural reorganizations and reassignments to promote the efficiency and effectiveness of their human resources and to maintain or improve services to residents. In terms of the budget, these initiatives have resulted in a budgetary transfer in 2010 of some $4.5 million of recreational activities to other activities and in particular, $2.1 million to cultural activities.

Outside of these budget transfers, the key differences in the 2010 budget are:

- The creation of a $0.6 million budget to reopen the Complexe sportif Claude-Robillard swimming pools, following major renovations that were completed in 2009.
- A $1 million reduction relating to the renovation and expansion project at the Centre Père Sablon (previously, the Centre Marcel-De la Sablonnière), a project that was completed in 2009.

**Cultural Activities**

Cultural activities comprise expenditures relating to the planning, coordination and production of cultural events and activities, as well as to the management, operation and maintenance of buildings of cultural and heritage value, such as libraries, community centres, museums and exhibition centres.

In 2010, the $130 million budget is up $4.7 million from 2009, primarily because of structural reorganizations and reassignments undertaken by the boroughs to promote the efficiency and effectiveness of employees assigned to the maintenance or improvement of services to residents.

Other changes included:

- A $2.1 million transfer from recreational activities.
- A $250,000 increase in the contribution to Pointe-à-Callière, the Montréal Museum of Archaeology and History.
- An additional budget of $275,000 to maintain and operate computer equipment supporting Millénium, the city library system.

## Financing Expenses

This function comprises interest and other costs pertaining to the long-term financing of municipal capital assets, as well as to the refinancing of the initial actuarial deficits of certain retirement plans for employees of the former city. The repayment of long-term debt appears separately in the "Financing" section.

**Table 35**
**Financing Expenses**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Long-term debt | | | |
| - interest and other costs | 268,389.2 | 266,631.8 | (0.7) |
| | **268,389.2** | **266,631.8** | **(0.7)** |
| Other financing expenses | 1,311.6 | 1,311.6 | - |
| **Total** | **269,700.8** | **267,943.4** | **(0.7)** |

Financing expenses in the 2010 Budget stand at $267,943.4. This amount represents a $1,757.4 (-0.7%) decrease from the 2009 Restated Budget. This reduction in Financing Expenses is due to such factors as the refinancing of debt at lower interest rates and the reduction of historic debt.

## QUOTA SHARES FOR FINANCING URBAN AGGLOMERATION ACTIVITIES

This item represents the contribution to be earmarked in the City Council Budget for financing activities that fall under the authority of the Urban Agglomeration Council.

**Table 36**
**Quota Shares for Financing Urban Agglomeration Activities**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| General quota shares | 1,189,872.9 | 1,340,883.9 | 12.7 |
| Quota shares – water service | 89,950.3 | 95,296.7 | 5.9 |
| Quota shares – drinking water supply | 48,758.4 | 45,088.6 | (7.5) |
| Quota shares – water financial reserve | 64,941.0 | 60,909.1 | (6.2) |
| Quota shares – first responder service | 5,839.2 | 3,793.9 | (35.0) |
| Quota shares – arterial road system debts (2006-2008) | 25,875.8 | 30,542.9 | 18.0 |
| Quota shares - financing of deficit forecast in 2009 fiscal year | 0,0 | 29,236.4 | - |
| **Total** | **1,425,237.6** | **1,605,751.5** | **12.7** |

## FINANCING

This heading includes the long-term financing of operating activities and the repayment of long-term debt.

**Table 37**
**Financing**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Long-term financing of operating activities | (15,000.0) | (9,200.0) | (38.7) |
| Repayment of long-term debt | 224,904.3 | 219,774.8 | (2.3) |
| **Total** | **209,904.3** | **210,574.8** | **0.3** |

### Long-Term Financing of Operating Activities

The Service des infrastructures, du transport et de l'environnement (infrastructure, transportation and environment) will proceed with the purchase of recycling bins for $9.2 million. Under the borrowing by-law that was adopted for this purpose in 2009, this expenditure will be funded by a five-year loan, corresponding to the average anticipated service lives of these bins.

### Repayment of Long-Term Debt

An appropriation of $219.8 million has been earmarked for long-term debt service in 2010, a decrease of $5.1 million (-2.3%). This decrease is due to the following factors.

- A reduction of nearly $7.1 million is partly due to the fact that loans coming due for local debts are costlier than new loans required for the long-term funding of capital acquisitions falling under local responsibility.
- Contributions to accelerated debt repayment are up $1.9 million, under the debt management policy.

## ANALYSIS OF ALLOCATIONS

This item represents the use of allocations that remain under City Council authority.

**Table 38**
**Allocations**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Capital assets activities | (5,200.0) | 0,0 | - |
| Repayment of capital | (11,822.4) | (11,448.4) | (3.2) |
| Accumulated surplus (deficit) | | | |
| - Unallocated operating surplus (deficit) | 0,0 | 0,0 | - |
| - Allocated operating surplus (deficit), financial reserve and reserved funds | 50,703.9 | 84,842.0 | 67.3 |
| - Amounts forecast for the future | (26,647.4) | (4,111.4) | (84.6) |
| **Total** | **7,034.1** | **69,282.2** | **884.9** |

Funding of $69.3 million drawn on allocations, including $84.8 million from prior year surpluses, has been earmarked for balancing the 2010 Budget. This amount consists of $76.1 million in prior year surpluses and $4 million from the "Road Management" financial reserves, plus a surplus of $4.8 million that certain boroughs have used to balance their 2010 Budgets.

The negative figure of ($11.4 million) on the "Repayment of Capital" line is, in fact, a repayment of capital for expenditures covered by long-term financing.

Based on changes in the accounting principles that have been in effect since January 1, 2007, an asset or a liability in the "Amounts Forecast for the Future" activity must be recorded as of that date and calculated on an actuarial or actuarial projection basis. Funding appearing under the "Amounts Forecast for the Future" heading represents the annual amortization of this value. Furthermore, to mitigate the fiscal impact of the 2008 financial crisis, MAMROT is allowing "Amounts Forecast for the Future" to be used to alleviate the tax burden. An amount of $21.2 million has accordingly been used. The amount set aside for future use has thus been set for 2010 at ($4.1 million).

# TAXATION

## 2010 TAXATION

Municipal powers on the Island of Montréal are shared among the Urban Agglomeration Council, the municipal councils of the related municipalities and, in the case of Montréal, among the borough councils. The City Council's property taxes fund local expenditures and Montréal's share of expenditures that fall under the responsibility of the Urban Agglomeration Council.

### Tax Parameters

Montréal's City Council levies a variable rate tax on all properties situated within the city. Rates vary by four property categories: residual (residential properties of five units or less), properties with six or more units, non-residential properties and serviced vacant lots.

Both serviced and unserviced vacant lots are taxed at twice the basic rate. However, while serviced vacant lots are also subject to the Water Tax, this charge does not apply to unserviced vacant lots.

The solid waste management user fees applied in certain sectors remain unchanged in the 2010 Budget.

#### The General Property Tax

The local general property tax will now be applied to the financing of expenditures relating to the city's local areas of jurisdiction and to the city's payment of quota shares to defray expenditures relating to the exercise of urban agglomeration powers.

#### Water Taxation

Water Financial Reserve Tax

The City Council has determined that $110.9 million will be paid into the two Water Financial Reserves in 2010.

The contribution to the local Water Financial Reserve has been increased $5 million in 2010 to $50 million. This contribution is raised primarily from property taxes. Non-residential buildings are subject to a rate of $0.53 per cubic metre for all consumption in excess of 100,000 $m^3$, in addition to a property tax rate.

The city's quota share for the urban agglomeration's Water Financial Reserve stands at $60.9 million. The quota shares of the reconstituted municipalities add $14.1 million to this figure.

Total Water Financial Reserve contributions thus stand at the same level as 2009, or $125 million. The growth of these taxes as initially provided in the water supply financing plan has been halted for 2010 only. This annual tax growth of $20 million is to resume in 2011.

Water Fees

As part of the process of harmonizing water fees, different residential rates have been reduced this year in many of the boroughs in which they are charged. Non-residential rates, however, remain unchanged.

### Road Financial Reserve Tax

The collection of a Road Financial Reserve tax has been suspended for 2010. The total tax stood at $16.5 million in the 2009 Budget.

### Property Transfer Tax

In 2010, the property transfer tax on that value of a property in excess of $500,000 rises from 1.5% to 2.0%. The tax is now calculated as follows:

- 0.5% of the sale price up to $49,999.
- 1.0% of the sale price between $50,000 and $249,999.
- 1.5% on the sale price between $250,000 and $499,999.
- 2.0% on the sale price over $500,000.

This initiative should generate additional revenues of some $10 million.

### The Parking Lot Tax

A new property parking lot tax set to generate $20 million takes effect in 2010. This tax applies to indoor and outdoor parking lots located in either of two sectors. "Sector A" is Montréal's business centre,[1] while "Sector B" is downtown Montréal,[2] excluding Sector A. A map of these two sectors appears in Appendix 9.

This per-square metre tax is based on the gross size of the parking lots. However, the first 390 $m^2$ is exempted for any parking lot, as long as it is not located on a serviced vacant lot where a parking business is located.

This new tax comes into effect on January 1, 2010 and will be collected each year on the same dates and in the same manner as the general property tax.

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[1] As defined in section 89 of *Charter of Ville de Montréal* (R.S.Q., chapter C-11.4).

[2] As defined in section 8 of *Compendium of tariffs of private transportation by taxi*, decision MPTC08-00275, 080804 ([2008] 140 G.O. II 4862).

**Table 39**
**2010 Rates–Parking Lot Tax**

| | Indoor<br>$/m² | Outdoor<br>$/m² |
|---|---|---|
| **Sector A** | 9.90 | 19.80 |
| **Sector B** | 4.95 | 14.85 |

## Borough Taxation

The boroughs may levy two types of taxes: one pertaining to the cost of services and the other to the cost of capital investments. These taxes are charged at a single rate that applies to all building categories.

### Services Tax

A borough council may levy a property tax or require compensation for taxable properties situated in its borough to increase the levels of service it delivers. Seven boroughs will collect service taxes in 2010. Four of these boroughs (Anjou, Lachine, Pierrefonds-Roxboro and Verdun) will raise their tax levels. Any changes in borough taxes will only result in changes in tax charges for the boroughs concerned.

### Capital Investment Tax

Since 2005, the borough councils have had the power to adopt borrowing by-laws for local expenditures in their respective three-year capital works programs. The owners of taxable properties situated in such boroughs are responsible for repaying such loans.

A borough investment tax is accordingly levied pursuant to borrowing by-laws previously adopted by the various borough councils and investment expenditures that have been made in accordance with these by-laws. These investment taxes should generate revenues of $47.8 million in 2010 to repay loans relating to capital works performed from 2005 through 2008.

## 2010 Tax Rates

Tax rates for 2010 appear in tables 40, 41 and 42 for the residual category, for properties with six or more units and for non-residential buildings. User fees for water and solid waste are listed in tables 43 and 44.

## Table 40
## 2010 Rates–Residual Properties

*(In $ per $100 of assessed valuation)*

| Sectors-boroughs | Ville de Montréal | | | | | Boroughs | | | GLOBAL AVERAGE CUMULATIVE RATE[3] |
|---|---|---|---|---|---|---|---|---|---|
| | General property tax | Contributions to the water financial reserve | Fees (property equivalent)[1] | Others[2] | Average cumulative rate[3] | Tax concerning services[4] | Tax concerning capital expenditure | Average cumulative rate[3] | |
| Anjou | 1.0018 | 0.0469 | 0.0266 | | **1.0753** | 0.0400 | 0.0601 | **0.1001** | **1.1754** |
| Lachine | 0.8626 | 0.0469 | 0.0981 | | **1.0076** | 0.0550 | 0.0502 | **0.1052** | **1.1128** |
| LaSalle | 0.8556 | 0.0469 | 0.0993 | | **1.0018** | 0.0692 | 0.0405 | **0.1097** | **1.1115** |
| L'Île-Bizard | 0.9067 | 0.0469 | 0.0338 | | **0.9874** | | 0.0621 | **0.0621** | **1.0495** |
| Montréal | | | | | | | | | |
| *Ahuntsic-Cartierville* | 1.0126 | 0.0469 | | | **1.0595** | | 0.0501 | **0.0501** | **1.1096** |
| *Côte-des-Neiges–Notre-Dame-de-Grâce* | 1.0126 | 0.0469 | | | **1.0595** | | 0.0231 | **0.0231** | **1.0826** |
| *Mercier–Hochelaga-Maisonneuve* | 1.0126 | 0.0469 | | | **1.0595** | | 0.0316 | **0.0316** | **1.0911** |
| *Plateau-Mont-Royal* | 1.0126 | 0.0469 | | | **1.0595** | | 0.0204 | **0.0204** | **1.0799** |
| *Rivière-des-Prairies–Pointe-aux-Trembles* | 1.0126 | 0.0469 | | | **1.0595** | | 0.0534 | **0.0534** | **1.1129** |
| *Rosemont–La Petite-Patrie* | 1.0126 | 0.0469 | | | **1.0595** | | 0.0376 | **0.0376** | **1.0971** |
| *Sud-Ouest* | 1.0126 | 0.0469 | | | **1.0595** | | 0.0501 | **0.0501** | **1.1096** |
| *Ville-Marie* | 1.0126 | 0.0469 | | | **1.0595** | | 0.0117 | **0.0117** | **1.0712** |
| *Villeray–Saint-Michel–Parc-Extension* | 1.0126 | 0.0469 | | | **1.0595** | | 0.0338 | **0.0338** | **1.0933** |
| Montréal-Nord | 0.9393 | 0.0469 | 0.0358 | | **1.0220** | 0.0916 | 0.0441 | **0.1357** | **1.1577** |
| Outremont | 0.8885 | 0.0469 | 0.0455 | | **0.9809** | | 0.0182 | **0.0182** | **0.9991** |
| Pierrefonds | 0.9391 | 0.0469 | 0.0574 | | **1.0434** | 0.0294 | 0.0560 | **0.0854** | **1.1288** |
| Roxboro | 0.9481 | 0.0469 | 0.0442 | | **1.0392** | 0.0294 | 0.0460 | **0.0754** | **1.1146** |
| Sainte-Geneviève | 0.8105 | 0.0469 | 0.1578 | | **1.0152** | | 0.0618 | **0.0618** | **1.0770** |
| Saint-Laurent | 0.9667 | 0.0469 | 0.0204 | | **1.0340** | | 0.0420 | **0.0420** | **1.0760** |
| Saint-Léonard | 0.9271 | 0.0469 | 0.0264 | | **1.0004** | 0.0094 | 0.0428 | **0.0522** | **1.0526** |
| Verdun | 0.8451 | 0.0469 | 0.0732 | 0.0958 | **1.0610** | 0.0240 | 0.0310 | **0.0550** | **1.1160** |
| **VILLE DE MONTRÉAL** | | | | | **1.0454** | | | **0.0495** | **1.0949** |

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[1] User fees have been converted to property tax rates. These rates appear for purposes of information. They are produced by dividing revenues generated from user fees for water supply and waste management services by the values of the properties in question.

[2] Verdun collects two different property taxes to pay for municipal work. For Île-des-Sœurs, the tax rate is 0.0863, while this rate is 0.1079 for the "mainland" sector. This corresponds to an average weighted rate of 0.0958 for this property category.

[3] The average cumulative rates correspond to the sum of a council's revenues from taxes and user fees, divided by the values of properties situated within that jurisdiction. The global average cumulative rate corresponds to the set of average cumulative rates for the two levels of taxation.

[4] In the case of the Lachine borough, this is a property tax equivalent, corresponding to a rate of $60 per unit and another property tax of $0.0194.

## Table 41
## 2010 Rates–Properties with Six or More Units

*(In $ per $100 of assessed valuation)*

| Sectors-boroughs | Ville de Montréal | | | | | Boroughs | | | GLOBAL AVERAGE CUMULATIVE RATE[3] |
|---|---|---|---|---|---|---|---|---|---|
| | General property tax | Contributions to the water financial reserve | Fees (property equivalent)[1] | Others[2] | Average cumulative rate[3] | Tax concerning services[4] | Tax concerning capital expenditure | Average cumulative rate[3] | |
| Anjou | 1.0873 | 0.0469 | 0.0337 | | **1.1679** | 0.0400 | 0.0601 | **0.1001** | **1.2680** |
| Lachine | 0.7347 | 0.0469 | 0.3186 | | **1.1002** | 0.1358 | 0.0502 | **0.1860** | **1.2862** |
| LaSalle | 0.7347 | 0.0469 | 0.3129 | | **1.0945** | 0.0692 | 0.0405 | **0.1097** | **1.2042** |
| L'Île-Bizard | 0.8326 | 0.0469 | 0.2005 | | **1.0800** | | 0.0621 | **0.0621** | **1.1421** |
| **Montréal** | | | | | | | | | |
| *Ahuntsic-Cartierville* | 1.1052 | 0.0469 | | | **1.1521** | | 0.0501 | **0.0501** | **1.2022** |
| *Côte-des-Neiges–Notre-Dame-de-Grâce* | 1.1052 | 0.0469 | | | **1.1521** | | 0.0231 | **0.0231** | **1.1752** |
| *Mercier–Hochelaga-Maisonneuve* | 1.1052 | 0.0469 | | | **1.1521** | | 0.0316 | **0.0316** | **1.1837** |
| *Plateau-Mont-Royal* | 1.1052 | 0.0469 | | | **1.1521** | | 0.0204 | **0.0204** | **1.1725** |
| *Rivière-des-Prairies–Pointe-aux-Trembles* | 1.1052 | 0.0469 | | | **1.1521** | | 0.0534 | **0.0534** | **1.2055** |
| *Rosemont–La Petite-Patrie* | 1.1052 | 0.0469 | | | **1.1521** | | 0.0376 | **0.0376** | **1.1897** |
| *Sud-Ouest* | 1.1052 | 0.0469 | | | **1.1521** | | 0.0501 | **0.0501** | **1.2022** |
| *Ville-Marie* | 1.1052 | 0.0469 | | | **1.1521** | | 0.0117 | **0.0117** | **1.1638** |
| *Villeray–Saint-Michel–Parc-Extension* | 1.1052 | 0.0469 | | | **1.1521** | | 0.0338 | **0.0338** | **1.1859** |
| Montréal-Nord | 0.9843 | 0.0469 | 0.0834 | | **1.1146** | 0.0916 | 0.0441 | **0.1357** | **1.2503** |
| Outremont | 0.8067 | 0.0469 | 0.2199 | | **1.0735** | | 0.0182 | **0.0182** | **1.0917** |
| Pierrefonds | 0.8484 | 0.0469 | 0.2407 | | **1.1360** | 0.0294 | 0.0560 | **0.0854** | **1.2214** |
| Roxboro | 0.9436 | 0.0469 | 0.1413 | | **1.1318** | 0.0294 | 0.0460 | **0.0754** | **1.2072** |
| Sainte-Geneviève | 0.7515 | 0.0469 | 0.3094 | | **1.1078** | | 0.0618 | **0.0618** | **1.1696** |
| Saint-Laurent | 0.9942 | 0.0469 | 0.0855 | | **1.1266** | | 0.0420 | **0.0420** | **1.1686** |
| Saint-Léonard | 0.9747 | 0.0469 | 0.0713 | | **1.0929** | 0.0094 | 0.0428 | **0.0522** | **1.1451** |
| Verdun | 0.7672 | 0.0469 | 0.2436 | 0.1004 | **1.1581** | 0.0240 | 0.0310 | **0.0550** | **1.2131** |
| **VILLE DE MONTRÉAL** | | | | | **1.1438** | | | **0.0451** | **1.1889** |

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[1] User fees have been converted to property tax rates. These rates appear for purposes of information. They are produced by dividing revenues generated from user fees for water supply and waste management services by the values of the properties in question.

[2] Verdun collects two different property taxes to pay for municipal work. For Île-des-Sœurs, the tax rate is 0.0863, while this rate is 0.1079 for the "mainland" sector. This corresponds to an average weighted rate of 0.1004 for this property category.

[3] The average cumulative rates correspond to the sum of a council's revenues from taxes and user fees, divided by the values of properties situated within that jurisdiction. The global average cumulative rate corresponds to the set of average cumulative rates for the two levels of taxation.

[4] In the case of the Lachine borough, this is a property tax equivalent, corresponding to a rate of $60 per unit and another property tax of $0.0194.

## Table 42
## 2010 Rates–Non-Residential Properties

*(In $ per $100 of assessed valuation)*

| Sectors-boroughs | Ville de Montréal | | | | | | Boroughs | | | GLOBAL AVERAGE CUMULATIVE RATE[3] |
|---|---|---|---|---|---|---|---|---|---|---|
| | General property tax | Contributions to the water financial reserve | | Fees (property equivalent)[1] | Others[2] | Average cumulative rate[3] | Tax concerning services[4] | Tax concerning capital expenditures | Average cumulative rate[3] | |
| | | Based on property value | Major water users[1] | | | | | | | |
| Anjou | 4.0083 | 0.1690 | 0.0091 | 0.0529 | | 4.2393 | 0.0400 | 0.0601 | 0.1001 | 4.3394 |
| Lachine | 3.7052 | 0.1690 | 0.0345 | 0.1367 | | 4.0454 | 0.0288 | 0.0502 | 0.0790 | 4.1244 |
| LaSalle | 3.6882 | 0.1690 | 0.0060 | 0.1273 | | 3.9905 | 0.0692 | 0.0405 | 0.1097 | 4.1002 |
| L'Île-Bizard | 3.7319 | 0.1690 | | 0.0552 | | 3.9561 | | 0.0621 | 0.0621 | 4.0182 |
| Montréal | | | | | | | | | | |
| *Ahuntsic-Cartierville* | 4.0258 | 0.1690 | 0.0074 | 0.0031 | | 4.2053 | | 0.0501 | 0.0501 | 4.2554 |
| *Côte-des-Neiges–Notre-Dame-de-Grâce* | 4.0258 | 0.1690 | 0.0163 | 0.0068 | | 4.2179 | | 0.0231 | 0.0231 | 4.2410 |
| *Mercier–Hochelaga-Maisonneuve* | 4.0258 | 0.1690 | 0.0803 | 0.0333 | | 4.3084 | | 0.0316 | 0.0316 | 4.3400 |
| *Plateau-Mont-Royal* | 4.0258 | 0.1690 | | | | 4.1948 | | 0.0204 | 0.0204 | 4.2152 |
| *Rivière-des-Prairies–Pointe-aux-Trembles* | 4.0258 | 0.1690 | 0.0215 | 0.0089 | | 4.2252 | | 0.0534 | 0.0534 | 4.2786 |
| *Rosemont–La Petite-Patrie* | 4.0258 | 0.1690 | 0.0052 | 0.0022 | | 4.2022 | | 0.0376 | 0.0376 | 4.2398 |
| *Sud-Ouest* | 4.0258 | 0.1690 | 0.1406 | 0.0584 | | 4.3938 | | 0.0501 | 0.0501 | 4.4439 |
| *Ville-Marie* | 4.0258 | 0.1690 | 0.0114 | 0.0047 | | 4.2109 | | 0.0117 | 0.0117 | 4.2226 |
| *Villeray–Saint-Michel–Parc-Extension* | 4.0258 | 0.1690 | 0.0239 | 0.0099 | | 4.2286 | | 0.0338 | 0.0338 | 4.2624 |
| Montréal-Nord | 3.6034 | 0.1690 | 0.0260 | 0.2643 | | 4.0627 | 0.0916 | 0.0441 | 0.1357 | 4.1984 |
| Outremont | 3.6446 | 0.1690 | | 0.1202 | | 3.9338 | | 0.0182 | 0.0182 | 3.9520 |
| Pierrefonds | 3.8623 | 0.1690 | | 0.1064 | | 4.1377 | 0.0294 | 0.0560 | 0.0854 | 4.2231 |
| Roxboro | 3.8659 | 0.1690 | | 0.1016 | | 4.1365 | 0.0294 | 0.0460 | 0.0754 | 4.2119 |
| Sainte-Geneviève | 3.6688 | 0.1690 | | 0.2074 | | 4.0452 | | 0.0618 | 0.0618 | 4.1070 |
| Saint-Laurent | 3.8162 | 0.1690 | 0.0121 | 0.1046 | | 4.1019 | | 0.0420 | 0.0420 | 4.1439 |
| Saint-Léonard | 3.7297 | 0.1690 | 0.0252 | 0.0930 | | 4.0169 | 0.0094 | 0.0428 | 0.0522 | 4.0691 |
| Verdun | 3.5898 | 0.1690 | | 0.1013 | 0.0935 | 3.9536 | 0.0240 | 0.0310 | 0.0550 | 4.0086 |
| **VILLE DE MONTRÉAL** | | | | | | 4.1827 | | | 0.0355 | 4.2182 |

[1] User fees have been converted to property tax rates. These rates appear for purposes of information. They are produced by dividing revenues generated by major water consumers, along with user fees for water supply and waste management services, by the values of the properties in question.

[2] Verdun collects two different property taxes to pay for municipal work. For Île-des-Sœurs, the tax rate is 0.0863, while this rate is 0.1079 for the "mainland" sector. This corresponds to an average weighted rate of 0.0935 for this property category.

[3] The average cumulative rates correspond to the sum of a council's revenues from taxes and user fees, divided by the values of properties situated within that jurisdiction. The total average cumulative rate corresponds to the set of average cumulative rates for the two levels of taxation.

[4] In the case of the Lachine borough, this is a property tax equivalent, corresponding to a rate of $60 per unit and another property tax of $0.0194.

## Table 43
## Residential Property User Fees by Borough, Ville de Montréal[1]

| Boroughs | Water | Solid waste |
|---|---|---|
| Ahuntsic-Cartierville | N/A | N/A |
| Anjou | Buildings with 5 or fewer units: fixed fee of $45 per unit.<br>Buildings with 6 units or more: metered rate $0.091122/m$^3$. | N/A |
| Côte-des-Neiges–Notre-Dame-de-Grâce | N/A | N/A |
| Lachine | Fixed fees of $79 per unit. | $85 per unit |
| LaSalle | Base rate of $40 per unit for the first 255 m$^3$, metered rate of $0.37/m$^3$ up to 425 m$^3$ and $0.41/m$^3$ for excess consumption. | $100 per unit |
| L'Île-Bizard–Sainte-Geneviève | L'Île-Bizard: fixed fee of $110 per unit, except for chalets ($45 per unit) and rooming houses ($20 per room).<br>Sainte-Geneviève: fixed fee of $125 per unit ($125 per building for rooming houses). | L'Île-Bizard: N/A<br>Sainte-Geneviève: $125 per unit or $50 per room |
| Mercier–Hochelaga-Maisonneuve | N/A | N/A |
| Montréal-Nord | Buildings with 1 to 3 units: fixed fee of $50 per unit.<br>Buildings with 4 units or more: fixed fee of $45 per unit. | N/A |
| Outremont | N/A | $202 per unit |
| Pierrefonds-Roxboro | Pierrefonds: fixed fee of $45 per unit.<br>Roxboro: buildings with 10 or fewer units: fixed fee of $91 per unit;<br>buildings with 11 units or more: fixed fee of $58 per unit. | Pierrefonds:<br>$85 per unit<br>Roxboro: N/A |
| Plateau-Mont-Royal | N/A | N/A |
| Rivière-des-Prairies–Pointe-aux-Trembles | N/A | N/A |
| Rosemont–La Petite-Patrie | N/A | N/A |
| Saint-Laurent | Fixed minimum of $25 per unit for the first 228 m$^3$ and metered rate of $0.396/m$^3$ for excess consumption. | N/A |
| Saint-Léonard | Fixed fee of $45 per unit. | N/A |
| Sud-Ouest | N/A | N/A |
| Verdun | Fixed fee of $45 per unit. | $96 per unit |
| Ville-Marie | N/A | N/A |
| Villeray–Saint-Michel–Parc-Extension | N/A | N/A |

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[1] This table displays the main types of user fees. Certain distinctive features are not indicated, however. Water consumption data have been converted to cubic metres.

## Table 44
## Non-Residential Property User Fees by Borough, Ville de Montréal[1]

| Boroughs | Water | Solid waste |
|---|---|---|
| Ahuntsic-Cartierville | Metered rate of \$0.22/$m^3$ for major water users. | N/A |
| Anjou | Metered rate of \$0.1869775/$m^3$. | N/A |
| Côte-des-Neiges–Notre-Dame-de-Grâce | Metered rate of \$0.22/$m^3$ for major water users. | N/A |
| Lachine | Varied metered fees for mixed-used and non-residential buildings.<br>Lachine: the higher of:<br>a) \$79 per unit and \$150 per business establishment<br>b) \$0.33/$m^3$ for 454,609 $m^3$ and \$0.2552/$m^3$ for excess consumption.<br>Saint-Pierre, the higher of:<br>a) \$0.90/$m^3$,<br>b) \$79 per unit and \$360 per business establishment<br>c) fixed fee depending on the type of meter: from \$1,300 to \$4,700. | \$85 per business establishment |
| LaSalle | Base rate of \$90 per unit for the first 255 $m^3$, metered rate of \$0.37/$m^3$ up to 425 $m^3$ and \$0.41/$m^3$ for excess consumption. | \$100 per business establishment |
| L'Île-Bizard–Sainte-Geneviève | L'Île-Bizard: varied fixed fees: business in mixed-use building, \$160 per business establishment; other business, \$270 per business establishment.<br>Sainte-Geneviève: base rate of \$175 per business establishment for the first 227.3 $m^3$ and metered rate of \$0.274987/$m^3$ for excess consumption. | L'Île-Bizard: N/A<br>Sainte-Geneviève : \$125 per business establishment |
| Mercier–Hochelaga-Maisonneuve | Metered rate of \$0.22/$m^3$ for major water users. | N/A |
| Montréal-Nord | The higher of: a) fixed fee of \$0.2505 per \$100 of valuation, or b) \$0.165/m3. | N/A |
| Outremont | Metered rate of \$0.44/$m^3$. A credit of \$0.10 per \$100 of commercial valuation is given. | \$202 per business office<br>or<br>\$518 per business establishment |
| Pierrefonds-Roxboro | Pierrefonds: base rate of \$85 per unit for the first 360 $m^3$ and metered rate of \$0.21/$m^3$ for excess consumption.<br>Roxboro: fixed fee per business establishment, from \$180 to \$360 depending on the type of business. | Pierrefonds: \$85 per business establishment<br>Roxboro: N/A |
| Plateau-Mont-Royal | Metered rate of \$0.22/$m^3$ for major water users. | N/A |
| Rivière-des-Prairies–Pointe-aux-Trembles | Metered rate of \$0.22/$m^3$ for major water users. | N/A |
| Rosemont–La Petite-Patrie | Metered rate of \$0.22/$m^3$ for major water users. | N/A |
| Saint-Laurent | Different fixed minimum depending on meter diameter. Metered rate of \$0.396/$m^3$ up to 909,200 $m^3$ and \$0.297/$m^3$ for excess consumption. | N/A |
| Saint-Léonard | Fixed minimum of \$85 per business establishment for the first 318 $m^3$ and metered rate of \$0.26708/$m^3$ for excess consumption. | N/A |
| Sud-Ouest | Metered rate of \$0.22/$m^3$ for major water users. | N/A |
| Verdun | Fixed minimum of \$78 per business establishment for the first 228 $m^3$ and metered rate of \$0.19/$m^3$ for excess consumption. | \$96 per business establishment |
| Ville-Marie | Metered rate of \$0.22/$m^3$ for major water users. | N/A |
| Villeray–Saint-Michel–Parc-Extension | Metered rate of \$0.22/$m^3$ for major water users. | N/A |

[1] This table displays the main types of user fees. Certain distinctive features are not indicated, however. Water consumption data have been converted to cubic metres.

## Treatment of Non-Taxable Properties

Under the *Act respecting municipal taxation*, non-taxable properties are subject to various payments in lieu of taxes. Properties belonging to the governments of Québec and of Canada are generally subject to payments in lieu of taxes equivalent to the full amount of otherwise applicable municipal taxes.

The *Agreement on the New Fiscal and Financial Partnership with the Municipalities for the years 2007-2013* enhances the treatment of education and healthcare system properties with the creation of a global tax rate (TGT) that is weighted, while also boosting rate percentages. For fiscal 2008, the weighted rate has been set at $1.5031 per $100 of assessed valuation. A rate equal to 97.2% of the weighted TGT is charged to education and healthcare system (colleges and universities) properties. This percentage drops to 85.6% for elementary schools and to 72.4% for other properties in the primary-secondary system.

Non-profit organizations accredited by the Commission municipale du Québec make payments in lieu of taxes to the Ville de Montréal and to the urban agglomeration of $0.5000 per $100 of assessed valuation on buildings that they own. Religious institutions make payments in lieu of taxes on their land, only, of $0.8000 per $100 of assessed valuation to the city.

Places of worship, property owned by the Régie des installations olympiques and property belonging to the Agence métropolitaine de transport make no payments in lieu of taxes, but may be subject to local user fees.

## THE CITY ASSESSMENT ROLL

### Change in the Assessment Roll from 2008 to 2009

Municipal revenues on the Island of Montréal are primarily derived from taxation based on assessed property value. The construction of new buildings and major modifications to existing structures served to increase the tax base from September 13, 2008 to September 13, 2009, by some $2.2 billion.

The following table illustrates changes in the 2007-2010 Assessment Roll from September 13, 2008 to September 13, 2009, based on certificates modifying the value of properties located within the Island of Montréal.

**Table 45**
**Change in the 2007-2010 Four-Year Assessment Roll, Ville de Montréal**

| | Property value ($M) | | |
|---|---|---|---|
| | **Taxable** | **Non-taxable** | **Total** |
| Value at tabling, September 13, 2008 | 133,543.2 | 22,494.8 | 156,038.0 |
| *Variation during year:* | | | |
| Addition of new buildings | 1,410.8 | 62.8 | 1,473.5 |
| Modification to existing buildings | 508.3 | 182.6 | 690.9 |
| Revision agreement | (3.1) | 0.0 | (3.1) |
| Decision of the CMQ | (32.5) | 32.7 | 0.2 |
| Fire | (24.5) | (0.6) | (25.1) |
| Demolition | (47.8) | (7.1) | (54.8) |
| Other | 431.1 | (368.3) | 62.8 |
| **Value as of September 13, 2009** | **135,785.5** | **22,396.9** | **158,182.4** |
| *Net variation:* | | | |
| **September 13, 2008 – September 13, 2009** | **2,242.3** | **(97.9)** | **2,144.4** |
| September 13, 2007 – September 13, 2008 | 2,655.7 | 3.8 | 2,659.5 |
| September 13, 2006 – September 13, 2007 | 1,920.2 | 481.9 | 2,402.1 |

Source: Ville de Montréal, 2007-2010 Four-Year Assessment Roll, updated September 13, 2009.

The following table presents variations in taxable values from 2008 to 2009 for each of Montréal's boroughs.

## Table 46
## Variation in Taxable Values by Boroughs

| Boroughs | Taxable property value ($M) | | | Net variation in percentage of tax base |
|---|---|---|---|---|
| | Sept. 13, 2008 | Sept. 13, 2009 | Net variation | |
| Verdun | 5,164.8 | 5,457.9 | 293.1 | **5.7%** |
| Ville-Marie | 20,612.0 | 21,215.6 | 603.6 | **2.9%** |
| Mercier–Hochelaga-Maisonneuve | 8,082.1 | 8,297.6 | 215.6 | **2.7%** |
| Sud-Ouest | 4,506.0 | 4,599.8 | 93.9 | **2.1%** |
| Saint-Laurent | 10,187.9 | 10,389.6 | 201.7 | **2.0%** |
| Lachine | 3,510.0 | 3,570.1 | 60.1 | **1.7%** |
| Pierrefonds-Roxboro | 4,820.7 | 4,894.5 | 73.8 | **1.5%** |
| Rivière-des-Prairies–Pointe-aux-Trembles | 7,400.9 | 7,510.6 | 109.7 | **1.5%** |
| Villeray–Saint-Michel–Parc-Extension | 7,263.8 | 7,345.2 | 81.5 | **1.1%** |
| Côte-des-Neiges–Notre-Dame-de-Grâce | 11,118.1 | 11,238.0 | 119.9 | **1.1%** |
| Outremont | 3,391.4 | 3,427.4 | 36.0 | **1.1%** |
| Saint-Léonard | 5,659.1 | 5,716.9 | 57.8 | **1.0%** |
| Rosemont–La Petite-Patrie | 8,429.8 | 8,515.7 | 86.0 | **1.0%** |
| Plateau-Mont-Royal | 8,469.8 | 8,545.3 | 75.6 | **0.9%** |
| L'Île-Bizard–Sainte-Geneviève | 1,713.2 | 1,728.1 | 14.9 | **0.9%** |
| Ahuntsic-Cartierville | 9,515.6 | 9,590.0 | 74.4 | **0.8%** |
| Montréal-Nord | 4,330.6 | 4,363.8 | 33.2 | **0.8%** |
| Anjou | 3,971.1 | 3,981.0 | 9.9 | **0.3%** |
| LaSalle | 5,396.5 | 5,398.3 | 1.8 | **0.0%** |
| **VILLE DE MONTRÉAL** | **133,543.2** | **135,785.5** | **2,242.3** | **1.7%** |

Source: Ville de Montréal, 2007-2010 Four-Year Assessment Roll, updated September 13, 2009.

## Distribution of Property Values for Montréal

Table 47 provides a portrait of property values in each of Montréal's boroughs by property category.

### Table 47
### Taxable and Non-Taxable Values by Boroughs, Ville de Montréal

| Boroughs | Unit | Taxable value ($M) | | | Non-taxable ($M) | Total of roll | |
|---|---|---|---|---|---|---|---|
| | | Residential | Commercial, industrial | Vacant lot | | Value ($M) | Relative share |
| Ahuntsic-Cartierville | 27,549 | 7,922.2 | 1,576.1 | 91.7 | 2,012.8 | **11,602.8** | 7.3% |
| Anjou | 12,967 | 2,694.2 | 1,264.3 | 22.5 | 203.6 | **4,184.6** | 2.6% |
| Côte-des-Neiges–Notre-Dame-de-Grâce | 24,864 | 9,836.1 | 1,338.8 | 63.1 | 3,085.5 | **14,323.5** | 9.1% |
| Lachine | 12,004 | 2,382.3 | 1,049.0 | 138.8 | 386.3 | **3,956.4** | 2.5% |
| LaSalle | 17,464 | 4,447.9 | 903.0 | 47.4 | 627.4 | **6,025.7** | 3.8% |
| L'Île-Bizard–Sainte-Geneviève | 6,718 | 1,631.1 | 67.6 | 29.5 | 110.8 | **1,838.9** | 1.2% |
| Mercier–Hochelaga-Maisonneuve | 27,869 | 6,810.5 | 1,377.7 | 109.5 | 1,448.6 | **9,746.2** | 6.2% |
| Montréal-Nord | 13,949 | 3,716.6 | 621.7 | 25.4 | 428.3 | **4,792.1** | 3.0% |
| Outremont | 6,034 | 3,293.0 | 116.0 | 18.4 | 484.6 | **3,912.0** | 2.5% |
| Pierrefonds-Roxboro | 21,413 | 4,572.8 | 227.6 | 94.0 | 450.5 | **5,345.0** | 3.4% |
| Plateau-Mont-Royal | 23,641 | 6,924.5 | 1,592.4 | 28.4 | 1,203.7 | **9,749.1** | 6.2% |
| Rivière-des-Prairies–Pointe-aux-Trembles | 32,517 | 6,321.8 | 1,004.8 | 184.0 | 1,161.3 | **8,671.9** | 5.5% |
| Rosemont–La Petite-Patrie | 27,874 | 7,401.9 | 1,069.0 | 44.8 | 1,475.8 | **9,991.5** | 6.3% |
| Saint-Laurent | 25,096 | 6,176.7 | 3,940.8 | 272.0 | 1,011.6 | **11,401.1** | 7.2% |
| Saint-Léonard | 12,823 | 4,607.0 | 1,074.8 | 35.1 | 318.0 | **6,034.9** | 3.8% |
| Sud-Ouest | 17,497 | 3,587.7 | 899.1 | 113.0 | 943.8 | **5,543.6** | 3.5% |
| Verdun | 19,524 | 4,855.4 | 546.7 | 55.8 | 608.2 | **6,066.1** | 3.8% |
| Ville-Marie | 29,221 | 7,975.8 | 13,127.7 | 112.1 | 5,466.7 | **26,682.3** | 16.9% |
| Villeray–Saint-Michel–Parc-Extension | 23,668 | 6,017.5 | 1,289.7 | 38.0 | 969.4 | **8,314.7** | 5.3% |
| **VILLE DE MONTRÉAL** | **382,692** | **101,175.0** | **33,086.8** | **1,523.7** | **22,396.9** | **158,182.4** | **100.0%** |

Source: Ville de Montréal, 2007-2010 Four-Year Assessment Roll, updated September 13, 2009.

## Spreading of Variations of Value on the Property Assessment Roll

Property value changes in Montréal between prior and current assessment rolls are phased in over a four-year period.

Consequently, in calculating property taxes for 2007, 2008, 2009 and 2010, one quarter of the difference between property values entered on the previous and the current roll is added (or subtracted, as the case may be) each year to produce what is known as the "adjusted value." As 2010 is the last year of the present roll, the adjusted value is equal to the roll's value.

The following table illustrates how adjusted values are calculated for two properties whose values on the roll have evolved differently.

**Table 48**
**Calculation of Adjusted Property Value for 2007, 2008, 2009 and 2010**

| | Property A | Property B |
|---|---|---|
| **Basic data** | | |
| Value on the 2004-2006 roll (3 years) | $100,000 | $100,000 |
| Value on the 2007-2010 roll (4 years) | $80,000 | $140,000 |
| Variation of the value on the roll | $(20,000) | $40,000 |
| **Calculation of the adjusted value** | | |
| Value on the 2004-2006 roll | $100,000 | $100,000 |
| + a quarter (25%) of the variation of value | $(5,000) | $10,000 |
| **Adjusted value for 2007** | $95,000 | $110,000 |
| **Adjusted value for 2008** | $90,000 | $120,000 |
| **Adjusted value for 2009** | $85,000 | $130,000 |
| Adjusted value for 2010 | $80,000 | $140,000 |

## VARIATIONS IN TAX BURDEN FOR THE CITY

The following table presents the variation in the general tax burden for residential and non-residential properties in each of Montréal's boroughs. It also presents variations in tax burden due to borough taxes.

An average tax increase of 5.3% applies to residential properties and of 6% to non-residential properties. Tax bills may, however, increase or decrease in different proportions, based primarily on the manner in which respective property values have evolved.

### Table 49
### Rate and Overall Rate and Variation in Tax Burden from 2009 and 2010 by Boroughs—Residential and Non-Residential Properties

| Boroughs | Residential properties | | | Non-residential properties | | |
|---|---|---|---|---|---|---|
| | General tax burdens[1] | Borough taxes services | Overall tax burden | General tax burdens[1] | Borough taxes services | Overall tax burden |
| Ahuntsic-Cartierville | **6.5%** | | 6.5% | **7.9%** | | 7.9% |
| Anjou | **6.0%** | 0.2% | 6.2% | **7.4%** | 0.1% | 7.5% |
| Côte-des-Neiges–Notre-Dame-de-Grâce | **4.7%** | | 4.7% | **6.7%** | | 6.7% |
| Lachine | **5.4%** | 4.2% | 9.6% | **6.0%** | 0.6% | 6.6% |
| LaSalle | **6.1%** | (7.7%) | (1.6%) | **7.0%** | (2.3%) | 4.7% |
| L'Île-Bizard–Sainte-Geneviève | **6.1%** | | 6.1% | **6.5%** | | 6.5% |
| Mercier–Hochelaga-Maisonneuve | **5.5%** | | 5.5% | **5.1%** | | 5.1% |
| Montréal-Nord | **5.4%** | | 5.4% | **6.1%** | | 6.1% |
| Outremont | **5.7%** | | 5.7% | **9.5%** | | 9.5% |
| Pierrefonds-Roxboro | **5.2%** | 0.7% | 5.9% | **5.3%** | 0.2% | 5.5% |
| Plateau-Mont-Royal | **4.5%** | | 4.5% | **8.4%** | | 8.4% |
| Rivière-des-Prairies–Pointe-aux-Trembles | **5.8%** | | 5.8% | **4.5%** | | 4.5% |
| Rosemont–La Petite-Patrie | **5.6%** | | 5.6% | **7.4%** | | 7.4% |
| Saint-Laurent | **3.1%** | | 3.1% | **3.9%** | | 3.9% |
| Saint-Léonard | **5.5%** | | 5.5% | **7.1%** | | 7.1% |
| Sud-Ouest | **6.4%** | | 6.4% | **6.5%** | | 6.5% |
| Verdun | **4.1%** | 0.4% | 4.5% | **7.4%** | 0.1% | 7.5% |
| Ville-Marie | **3.7%** | (2.2%) | 1.5% | **5.7%** | (0.6%) | 5.1% |
| Villeray–Saint-Michel–Parc-Extension | **6.5%** | | 6.5% | **6.3%** | | 6.3% |
| **VILLE DE MONTRÉAL** | **5.3%** | | | **6.0%** | | |

[1] General tax burden comprises general property taxes, basic contributions to water supply and road services, fiscal user fees and borough investment taxes. It excludes differences resulting from local borough service taxes.

Source: Compilation based on tax parameters for 2009 and 2010 and updated as at September 13, 2009.

# CITY COUNCIL
# 2010-2012
# THREE-YEAR
# CAPITAL WORKS
# PROGRAM

## 2010-2012 TCWP PRIORITIES

A total of $1,500.1 million in City Council investments have been earmarked for the 2010-2012 Three-Year Capital Works Program (TCWP). Of that amount, $385.3 million is to be spent in 2010. These investments will primarily serve for the rehabilitation and addition of assets in the Transportation, Environmental Hygiene and Recreation and Culture functions.

The boroughs are responsible for establishing their respective local needs within the framework of their particular responsibilities. The 2010 Borough TCWP involves investments of $127.9 million, or 33.2% of the amount adopted by the City Council for the overall TCWP.

### Asset Rehabilitation and Replacement Projects

A total of $259.1 million is to be spent on asset rehabilitation and replacement in 2010. These investments are primarily aimed at restoring the local road system and underground infrastructure, such as secondary water mains and sewer lines.

The City Council Budget has earmarked $333.6 million in investments for road rehabilitation over the 2010 through 2012 period, including $94.1 million for 2010. This three-year budget will be used to continue efforts that have already been deployed in this field of activity over the past few years.

Investments of $233.7 million have been earmarked under the 2010-2012 TCWP for such underground infrastructure as secondary water mains and sewer lines, with $44.1 million of this amount to be used in 2010.

The 2010 Budget has earmarked investments of $19 million for the protection of parks, green spaces and playgrounds. Investments of $38.8 million have also been set aside for the restoration of municipal buildings, including administrative and community structures.

### Development Projects

Investments of $126.2 million are to be made in 2010 to support Montréal's economic development and to install new facilities that will help provide better services to residents.

The boroughs will offer increased levels of sports and community services to improve the quality of life for Montrealers. Major projects to be launched or continued in 2010 include the construction of a swimming pool and wading pool at the Centre Roger-Rousseau in Anjou, a sports and community complex in Côte-des-Neiges–Notre-Dame-de-Grâce and a library and sports centre in Saint-Laurent borough.

Furthermore, over the 2010-2012 period, the city will apply $21.1 million in contributions to the construction of sports complexes in the different boroughs. It will also invest in upgrades of such cultural facilities as the Pointe-à-Callière museum, museum project at Maison Nivard and the cultural project Maison Benny. Investments are also planned to launch construction of a new Montréal Planetarium adjacent to the Biodôme, the Insectarium and the Botanical Garden to create Canada's largest science museum complex.

The Investment Fund that was set up a few years ago targets major investments in the development and support of economic projects that are intended to increase the property tax base. This fund has allocated over $201.5 million to various economic projects in the 2010 to 2012 period, including $58 million in 2010. These moneys will make it possible to launch and to continue investments in new residential development projects, such as the northern tip of Île-des-Sœurs, in Verdun and the Contrecoeur site in Mercier–Hochelaga-Maisonneuve. Appropriations will also be applied to the development of infrastructure in the Ateliers Rosemont and Technopôle Angus sectors of Rosemont–La Petite-Patrie.

Major investments will also be made in two projects designed to support development and to promote economic activities in their respective sectors. Development of the McGill University Health Centre and development of new infrastructure in the Acadie-Chabanel sector will create additional jobs and support the city's partners in their economic development efforts.

## Capital Expenditures by Municipal Function

The following table presents capital acquisitions by municipal function.

**Table 50**
**Capital Expenditures by Municipal Function**
*(In thousands of dollars)*

| Municipal functions | 2010 | 2011 | 2012 | Total |
|---|---|---|---|---|
| General administration | 23,981.2 | 12,296.5 | 12,265.1 | 48,542.8 |
| Urban planning and development | 18,012.1 | 4,503.2 | 75.0 | 22,590.3 |
| Health and welfare | 68,668.8 | 158,303.4 | 143,047.7 | 370,019.9 |
| Recreation and culture | 114,038.2 | 103,887.0 | 102,201.6 | 320,126.8 |
| Public security | - | - | - | - |
| Transportation | 160,628.7 | 280,964.8 | 297,180.7 | 738,774.2 |
| **Total** | **385,329.0** | **559,955.0** | **554,770.0** | **1,500,054.0** |

Classifying investment expenditures by function serves to highlight their respective purposes.

- The "Transportation" function comprises investments earmarked for the local road system, except for roads in downtown Montréal, which fall under the authority of the Urban Agglomeration Council.
- The "Environmental Hygiene" function comprises budgets that have been allocated to the secondary water main and sewer systems.
- The "Urban Planning and Development" function includes funding for the work of such entities as the Commission des services électriques (electrical service commission).

- The "Recreation and Culture" function includes appropriations for the repair of sports and community centres, swimming pools and arenas and for the redesign of parks, green spaces and playgrounds. This function also includes expenditures for the acquisition of new facilities.

**Table 51**

### Capital Expenditures by Asset Category

*(In thousands of dollars)*

| | 2010 | | 2011 | | 2012 | |
|---|---|---|---|---|---|---|
| **Asset category** | **Protection** | **Development** | **Protection** | **Development** | **Protection** | **Development** |
| Road infrastructures | 94,128.0 | 48,048.0 | 121,264.0 | 63,837.0 | 118,169.0 | 78,844.0 |
| Environment and underground infrastructures | 44,126.0 | 14,188.0 | 99,883.0 | 5,296.0 | 89,727.0 | 5,688.0 |
| Parks, green spaces and playing fields | 19,019.0 | 4,504.0 | 12,066.0 | 2,279.0 | 13,884.0 | 4,320.0 |
| Buildings | 38,756.0 | 44,685.0 | 21,911.0 | 40,033.0 | 20,503.0 | 34,950.0 |
| Land | 1,444.0 | 29.0 | 140.0 | - | 140.0 | - |
| Vehicles | 15,778.0 | - | 15,230.0 | - | 13,091.0 | - |
| Office furnishings and equipment | 2,603.0 | 9,978.0 | 915.0 | 2,740.0 | 840.0 | 2,289.0 |
| Machinery, specialized tools and equipment | 800.0 | 393.0 | 337.0 | 100.0 | 310.0 | 100.0 |
| Other assets | 42,444.0 | 4,406.0 | 172,683.0 | 1,241.0 | 171,764.0 | 151.0 |
| **Total investment** | **259,098.0** | **126,231.0** | **444,429.0** | **115,526.0** | **428,428.0** | **126,342.0** |
| **Percentage** | **67.2%** | **32.8%** | **79.4%** | **20.6%** | **77.2%** | **22.8%** |

Classification of expenditures by asset category serves to confirm the importance of investing in the protection of road and underground infrastructure.

## SUMMARY OF FINANCING METHODS

Expenditures under the Three-Year Capital Works Program are largely financed by long-term loans serviced through the Operating Budget. The city's various financial partners also help fund such expenditures. Among these partners, the higher levels of government participate by making transfer payments.

**Table 52**
**Summary of Financing Methods**
*(In thousands of dollars)*

| Methods of financing | 2010 | 2011 | 2012 | Total |
|---|---|---|---|---|
| Contributions paid by developers | 6,286.0 | 5,023.0 | 6,831.0 | 18,140.0 |
| Transfers relating to cost-sharing agreements and other transfers | 70,130.0 | 147,452.0 | 140,867.0 | 358,449.0 |
| Accumulated surpluses, general taxes and other | 13,201.0 | 13,890.0 | 14,545.0 | 41,636.0 |
| Loans repaid out of commercial activities | 10,000.0 | 1,500.0 | - | 11,500.0 |
| Loans charged to the City Council | 285,712.0 | 392,090.0 | 392,527.0 | 1,070,329.0 |
| **Total** | **385,329.0** | **559,955.0** | **554,770.0** | **1,500,054.0** |

### Contributions Paid by Developers

Contributions paid by developers, which are often called "deposits," represent the financial participation of property developers in capital works projects. The By-law concerning infrastructures required for residential building projects, which was adopted in 2003, obliges developers to fully finance new infrastructure for their projects. With this by-law, the city adopted a practice common in many Canadian municipalities and one that serves to reduce the debt associated with new infrastructure.

### Transfers Relating to Cost-Sharing Agreements and Other Transfers

"Transfers Relating to Cost-Sharing Agreements and Other Transfers" comprise all grants intended for specific purposes. These transfers stand at $70.1 million in the 2010 Budget.

### Accumulated Surpluses, General Taxes and Other

This heading comprises investments financed by allocations from surpluses or reserves, as well as transfers to investment activities paid out of tax revenues. This financing method is expected to generate $13.2 million in 2010 and $41.6 million over the life of the present TCWP.

### Loans Repaid out of Commercial Activities

These loans, which pertain to the work of the Commission des services électriques (electrical service commission) are repaid out of the proceeds of the latter's commercial activities. This funding method is expected to generate $10 million in 2010 and $11.5 million over the 2010 to 2012 period.

### Loans Charged to the City Council

City taxpayers are fully responsible for servicing these loans. Investments that will ultimately be financed by loans to be repaid by the taxpayers are set at $1,070.3 million for the life of the 2010-2012 TCWP and at $285.7 million for 2010.

Montréal's capital works projects fall under two headings. Local projects that are very largely paid by borough taxpayers and projects that fall under the central city's authority and are paid by all city taxpayers. Distribution of taxpayer burden is illustrated below.

## Table 53
## Analysis of the Loans to Be Repaid by the Taxpayers

*(In thousands of dollars)*

| Business units | 2010 | 2011 | 2012 | Capital works budget total | Ulterior | Grand total |
|---|---|---|---|---|---|---|
| **Boroughs** | | | | | | |
| Ahuntsic-Cartierville | 2,170.0 | 4,250.0 | 4,271.0 | 10,691.0 | - | 10,691.0 |
| Anjou | 4,702.0 | 5,148.0 | 5,994.0 | 15,844.0 | - | 15,844.0 |
| Côte-des-Neiges–Notre-Dame-de-Grâce | 6,209.0 | 6,209.0 | 6,209.0 | 18,627.0 | 5,289.0 | 23,916.0 |
| L'Île-Bizard–Sainte-Geneviève | 3,210.0 | 2,215.0 | 2,172.0 | 7,597.0 | - | 7,597.0 |
| Lachine | 5,000.0 | 2,900.0 | 985.0 | 8,885.0 | - | 8,885.0 |
| LaSalle | 5,132.0 | 5,132.0 | 5,132.0 | 15,396.0 | - | 15,396.0 |
| Mercier–Hochelaga-Maisonneuve | 8,326.0 | 7,536.0 | 7,958.0 | 23,820.0 | - | 23,820.0 |
| Montréal-Nord | 4,600.0 | 3,984.0 | 3,600.0 | 12,184.0 | - | 12,184.0 |
| Outremont | 1,974.0 | 1,852.0 | 1,900.0 | 5,726.0 | - | 5,726.0 |
| Pierrefonds-Roxboro | 6,625.0 | 6,350.0 | 2,615.0 | 15,590.0 | - | 15,590.0 |
| Plateau-Mont-Royal | 5,077.0 | 2,850.0 | 1,205.0 | 9,132.0 | 10,988.0 | 20,120.0 |
| Rivière-des-Prairies–Pointe-aux-Trembles | 8,347.0 | 4,721.0 | 10,905.0 | 23,973.0 | 1,400.0 | 25,373.0 |
| Rosemont–La Petite-Patrie | 8,036.0 | 8,036.0 | 8,036.0 | 24,108.0 | - | 24,108.0 |
| Saint-Laurent | 10,721.0 | 7,801.0 | 6,585.0 | 25,107.0 | 14,614.0 | 39,721.0 |
| Saint-Léonard | 3,400.0 | 4,200.0 | 4,600.0 | 12,200.0 | - | 12,200.0 |
| Sud-Ouest | 5,504.0 | 5,254.0 | 5,458.0 | 16,216.0 | - | 16,216.0 |
| Verdun | 4,039.0 | 3,920.0 | 2,612.0 | 10,571.0 | - | 10,571.0 |
| Ville-Marie | 2,638.0 | 2,638.0 | 2,640.0 | 7,916.0 | - | 7,916.0 |
| Villeray–Saint-Michel–Parc-Extension | 9,267.0 | 5,500.0 | 5,771.0 | 20,538.0 | - | 20,538.0 |
| **Total boroughs** | **104,977.0** | **90,496.0** | **88,648.0** | **284,121.0** | **32,291.0** | **316,412.0** |
| **Central departments** | | | | | | |
| Affaires corporatives | 256.0 | - | - | 256.0 | - | 256.0 |
| Commission des services électriques | 10,000.0 | 1,500.0 | - | 11,500.0 | - | 11,500.0 |
| Développement culturel, Qualité du milieu de vie et Diversité ethnoculturelle | 27,066.0 | 7,676.0 | 5,121.0 | 39,863.0 | 275.0 | 40,138.0 |
| Direction des systèmes d'information | 9,482.0 | 1,886.0 | 1,814.0 | 13,182.0 | - | 13,182.0 |
| Finances | 64,756.0 | 247,740.0 | 266,183.0 | 578,679.0 | - | 578,679.0 |
| Infrastructures, Transport et Environnement | 46,790.0 | 36,182.0 | 24,810.0 | 107,782.0 | 3,384.0 | 111,166.0 |
| Mise en valeur du territoire et du patrimoine | 32,385.0 | 8,110.0 | 5,951.0 | 46,446.0 | 307.0 | 46,753.0 |
| **Total central departments** | **190,735.0** | **303,094.0** | **303,879.0** | **797,708.0** | **3,966.0** | **801,674.0** |
| **Total** | **295,712.0** | **393,590.0** | **392,527.0** | **1,081,829.0** | **36,257.0** | **1,118,086.0** |

## SUMMARY OF CAPITAL EXPENDITURES BY BUSINESS UNIT

There are two types of business units: the boroughs and the city departments. The boroughs are responsible for capital works projects pertaining to neighbourhood services. The city departments handle capital works projects intended for the Montréal community as a whole or those that require special expertise.

### Table 54

### Summary of Capital Expenditures by Business Unit

*(In thousands of dollars)*

| Business units | 2010 | 2011 | 2012 | Capital woks budget total | Ulterior | Grand total |
|---|---|---|---|---|---|---|
| **Boroughs** | | | | | | |
| Ahuntsic-Cartierville | 2,170.0 | 4,250.0 | 4,271.0 | 10,691.0 | - | 10,691.0 |
| Anjou | 4,702.0 | 5,148.0 | 5,994.0 | 15,844.0 | - | 15,844.0 |
| Côte-des-Neiges–Notre-Dame-de-Grâce | 6,209.0 | 6,209.0 | 6,209.0 | 18,627.0 | 5,289.0 | 23,916.0 |
| L'Île-Bizard–Sainte-Geneviève | 3,210.0 | 2,215.0 | 2,172.0 | 7,597.0 | - | 7,597.0 |
| Lachine | 5,000.0 | 2,900.0 | 985.0 | 8,885.0 | - | 8,885.0 |
| LaSalle | 5,312.0 | 5,132.0 | 5,132.0 | 15,576.0 | - | 15,576.0 |
| Mercier–Hochelaga-Maisonneuve | 8,326.0 | 7,536.0 | 7,958.0 | 23,820.0 | - | 23,820.0 |
| Montréal-Nord | 4,850.0 | 4,650.0 | 3,600.0 | 13,100.0 | - | 13,100.0 |
| Outremont | 1,974.0 | 1,852.0 | 1,900.0 | 5,726.0 | - | 5,726.0 |
| Pierrefonds-Roxboro | 9,625.0 | 9,350.0 | 7,615.0 | 26,590.0 | - | 26,590.0 |
| Plateau-Mont-Royal | 5,077.0 | 2,850.0 | 1,205.0 | 9,132.0 | 10,988.0 | 20,120.0 |
| Rivière-des-Prairies–Pointe-aux-Trembles | 8,347.0 | 4,721.0 | 10,905.0 | 23,973.0 | 1,400.0 | 25,373.0 |
| Rosemont–La Petite-Patrie | 8,036.0 | 8,036.0 | 8,036.0 | 24,108.0 | - | 24,108.0 |
| Saint-Laurent | 23,554.0 | 35,231.0 | 36,448.0 | 95,233.0 | 14,614.0 | 109,847.0 |
| Saint-Léonard | 9,650.0 | 4,350.0 | 4,600.0 | 18,600.0 | - | 18,600.0 |
| Sud-Ouest | 5,504.0 | 5,254.0 | 5,458.0 | 16,216.0 | - | 16,216.0 |
| Verdun | 4,039.0 | 3,920.0 | 2,612.0 | 10,571.0 | - | 10,571.0 |
| Ville-Marie | 2,638.0 | 2,638.0 | 2,640.0 | 7,916.0 | - | 7,916.0 |
| Villeray–Saint-Michel–Parc-Extension | 9,637.0 | 5,500.0 | 5,771.0 | 20,908.0 | - | 20,908.0 |
| **Total boroughs** | **127,860.0** | **121,742.0** | **123,511.0** | **373,113.0** | **32,291.0** | **405,404.0** |
| **Central departments** | | | | | | |
| Affaires corporatives | 256.0 | - | - | 256.0 | - | 256.0 |
| Commission des services électriques | 10,000.0 | 1,500.0 | - | 11,500.0 | - | 11,500.0 |
| Développement culturel, Qualité du milieu de vie et Diversité ethnoculturelle | 33,929.0 | 8,079.0 | 5,121.0 | 47,129.0 | 275.0 | 47,404.0 |
| Direction des systèmes d'information | 9,482.0 | 1,886.0 | 1,814.0 | 13,182.0 | - | 13,182.0 |
| Finances | 91,160.0 | 380,910.0 | 393,488.0 | 865,558.0 | - | 865,558.0 |
| Infrastructures, Transport et Environnement | 70,361.0 | 36,355.0 | 24,810.0 | 131,526.0 | 3,384.0 | 134,910.0 |
| Mise en valeur du territoire et du patrimoine | 42,281.0 | 9,483.0 | 6,026.0 | 57,790.0 | 307.0 | 58,097.0 |
| **Total central departments** | **257,469.0** | **438,213.0** | **431,259.0** | **1,126,941.0** | **3,966.0** | **1,130,907.0** |
| **Total** | **385,329.0** | **559,955.0** | **554,770.0** | **1,500,054.0** | **36,257.0** | **1,536,311.0** |

## DETAILS OF INVESTMENT EXPENDITURES BY BUSINESS UNIT AND PROJECT

The following pages provide an investment breakdown by business unit and project.

## Borough of Ahuntsic-Cartierville

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **68056** | Program to manage computer obsolescence | 30.0 | 30.0 | 30.0 | **90.0** | - | 90.0 |
| **66056** | Program to preserve buildings | 600.0 | 900.0 | 901.0 | **2,401.0** | - | 2,401.0 |
| **34224** | Program to relandscape older parks | 120.0 | 800.0 | 820.0 | **1,740.0** | - | 1,740.0 |
| **55733** | Road repair program | 800.0 | 1,800.0 | 1,800.0 | **4,400.0** | - | 4,400.0 |
| **57105** | Program to replace urban furniture | 70.0 | 70.0 | 70.0 | **210.0** | - | 210.0 |
| **68024** | Program to replace vehicles | 550.0 | 650.0 | 650.0 | **1,850.0** | - | 1,850.0 |
| **Total** | | **2,170.0** | **4,250.0** | **4,271.0** | **10,691.0** | - | **10,691.0** |

## Borough of Anjou

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| 68509 | Acquisition of equipment and computer system development | 96.0 | 30.0 | - | **126.0** | - | 126.0 |
| 42227 | Development of an indoor soccer field | 56.0 | 50.0 | - | **106.0** | - | 106.0 |
| 32520 | Development of a skateboard area | - | - | 70.0 | **70.0** | - | 70.0 |
| 20031 | Landscaping parks | 400.0 | - | 1,650.0 | **2,050.0** | - | 2,050.0 |
| 40014 | Construction of a swimming pool and a wading pool - centre Roger-Rousseau | 3,000.0 | - | - | **3,000.0** | - | 3,000.0 |
| 68709 | Program to acquire small equipment | 410.0 | 31.0 | 20.0 | **461.0** | - | 461.0 |
| 34009 | Program to improve ball fields | - | - | 275.0 | **275.0** | - | 275.0 |
| 69508 | Program to build and repair underground conduits | - | 400.0 | - | **400.0** | - | 400.0 |
| 59509 | Program to upgrade traffic lights | 70.0 | - | - | **70.0** | - | 70.0 |
| 38509 | Program to protect cultural buildings | - | 150.0 | 275.0 | **425.0** | - | 425.0 |
| 66509 | Program to preserve administration buildings | - | 15.0 | 40.0 | **55.0** | - | 55.0 |
| 42509 | Program to protect sports buildings | 50.0 | 156.0 | 420.0 | **626.0** | - | 626.0 |
| 34909 | Program to relandscape older parks | 130.0 | 880.0 | 460.0 | **1,470.0** | - | 1,470.0 |
| 67509 | Program to rebuild building envelopes | 150.0 | 525.0 | 250.0 | **925.0** | - | 925.0 |
| 55510 | Road repair program | 140.0 | 2,611.0 | 2,246.0 | **4,997.0** | - | 4,997.0 |
| 68609 | Program to replace vehicles | 200.0 | 300.0 | 288.0 | **788.0** | - | 788.0 |
| **Total** | | **4,702.0** | **5,148.0** | **5,994.0** | **15,844.0** | - | **15,844.0** |

## Borough of Côte-des-Neiges–Notre-Dame-de-Grâce

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **30099** | Construction of a library | 900.0 | 2,000.0 | 1,700.0 | **4,600.0** | 206.0 | 4,806.0 |
| **42400** | Construction of the Benny sports and community complex | 1,750.0 | 1,450.0 | - | **3,200.0** | - | 3,200.0 |
| **55037** | Program to upgrade traffic lights | - | - | 1,000.0 | **1,000.0** | - | 1,000.0 |
| **67851** | Program to rebuild building envelopes | 520.0 | - | - | **520.0** | 2,050.0 | 2,570.0 |
| **55734** | Road repair program | 1,900.0 | 1,750.0 | 2,000.0 | **5,650.0** | 2,000.0 | 7,650.0 |
| **57101** | Program to replace urban furniture | 106.0 | - | - | **106.0** | - | 106.0 |
| **68027** | Program to replace vehicles | 1,033.0 | 1,009.0 | 1,009.0 | **3,051.0** | 1,033.0 | 4,084.0 |
| **55744** | Program for minor sidewalk repairs (2012) | - | - | 500.0 | **500.0** | - | 500.0 |
| **Total** | | **6,209.0** | **6,209.0** | **6,209.0** | **18,627.0** | **5,289.0** | **23,916.0** |

## Borough of L'Île-Bizard–Sainte-Geneviève

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **68606** | Computerization development program | 50.0 | 50.0 | 50.0 | **150.0** | - | 150.0 |
| **34506** | Program to relandscape older parks | 545.0 | 385.0 | 210.0 | **1,140.0** | - | 1,140.0 |
| **44506** | Program to rebuild administration buildings | 210.0 | 120.0 | - | **330.0** | - | 330.0 |
| **42506** | Program to preserve recreation and community centres | 100.0 | 35.0 | 35.0 | **170.0** | - | 170.0 |
| **55706** | Road repair program | 1,900.0 | 1,160.0 | 1,660.0 | **4,720.0** | - | 4,720.0 |
| **68506** | Program to replace vehicles | 405.0 | 465.0 | 217.0 | **1,087.0** | - | 1,087.0 |
| **Total** | | **3,210.0** | **2,215.0** | **2,172.0** | **7,597.0** | - | **7,597.0** |

## Borough of Lachine

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **57517** | Program to install street lighting equipment | 400.0 | - | - | **400.0** | - | 400.0 |
| **68517** | Program to manage computer obsolescence | 100.0 | 50.0 | 50.0 | **200.0** | - | 200.0 |
| **32517** | Program to relandscape older parks | 550.0 | 250.0 | 250.0 | **1,050.0** | - | 1,050.0 |
| **42517** | Program to rebuild sports and community buildings | 1,350.0 | 1,850.0 | 100.0 | **3,300.0** | - | 3,300.0 |
| **55717** | Road repair program | 1,700.0 | 450.0 | 400.0 | **2,550.0** | - | 2,550.0 |
| **68017** | Program to replace vehicles | 900.0 | 300.0 | 185.0 | **1,385.0** | - | 1,385.0 |
| **Total** | | **5,000.0** | **2,900.0** | **985.0** | **8,885.0** | - | **8,885.0** |

## Borough of LaSalle

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **56709** | Program to install lighting equipment | 450.0 | 450.0 | - | **900.0** | - | 900.0 |
| **68160** | Program to manage computer obsolescence | 570.0 | 150.0 | 150.0 | **870.0** | - | 870.0 |
| **34210** | Program to relandscape older parks | 500.0 | 500.0 | 500.0 | **1,500.0** | - | 1,500.0 |
| **56700** | Program to rebuild buildings | 680.0 | 750.0 | 750.0 | **2,180.0** | - | 2,180.0 |
| **55700** | Road repair program | 1,712.0 | 1,882.0 | 2,332.0 | **5,926.0** | - | 5,926.0 |
| **68018** | Program to replace vehicles | 1,400.0 | 1,400.0 | 1,400.0 | **4,200.0** | - | 4,200.0 |
| **Total** | | **5,312.0** | **5,132.0** | **5,132.0** | **15,576.0** | - | **15,576.0** |

## Borough of Mercier–Hochelaga-Maisonneuve

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **55001** | Residential development - Louis-H. Lafontaine site | 940.0 | 750.0 | - | **1,690.0** | - | 1,690.0 |
| **68723** | Program to acquire small equipment | 50.0 | 150.0 | 200.0 | **400.0** | - | 400.0 |
| **59055** | Program to ease traffic | 50.0 | - | - | **50.0** | - | 50.0 |
| **40004** | Program to acquire sports facilities | 1,200.0 | 1,190.0 | - | **2,390.0** | - | 2,390.0 |
| **68074** | Program to manage computer obsolescence | 50.0 | 50.0 | 50.0 | **150.0** | - | 150.0 |
| **66055** | Program to preserve buildings | 2,450.0 | 1,760.0 | 2,500.0 | **6,710.0** | - | 6,710.0 |
| **34223** | Program to relandscape older parks | 1,000.0 | 1,000.0 | 1,500.0 | **3,500.0** | - | 3,500.0 |
| **55729** | Road repair program | 1,825.0 | 1,625.0 | 2,447.0 | **5,897.0** | - | 5,897.0 |
| **68023** | Program to replace vehicles | 761.0 | 761.0 | 1,261.0 | **2,783.0** | - | 2,783.0 |
| **45123** | Integrated urban revitalization program | - | 250.0 | - | **250.0** | - | 250.0 |
| **Total** | | **8,326.0** | **7,536.0** | **7,958.0** | **23,820.0** | - | **23,820.0** |

## Borough of Montréal-Nord

### Investment by Project and Program

*(in thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **22010** | Infrastructure program in industrial areas | 100.0 | - | - | **100.0** | - | 100.0 |
| **42316** | Program to protect sports buildings | 500.0 | 500.0 | - | **1,000.0** | - | 1,000.0 |
| **34616** | Program to relandscape older parks | 700.0 | 700.0 | 600.0 | **2,000.0** | - | 2,000.0 |
| **55891** | Program to redevelop streets | 250.0 | 250.0 | - | **500.0** | - | 500.0 |
| **55716** | Road repair program | 3,000.0 | 3,000.0 | 3,000.0 | **9,000.0** | - | 9,000.0 |
| **68016** | Program to replace vehicles | 300.0 | 200.0 | - | **500.0** | - | 500.0 |
| **Total** | | **4,850.0** | **4,650.0** | **3,600.0** | **13,100.0** | - | **13,100.0** |

## Borough of Outremont

### Investment by Project and Program

*(in thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| 68115 | Program to acquire small equipment | - | 30.0 | 30.0 | **60.0** | - | 60.0 |
| 34100 | Program to upgrade playing fields | 520.0 | 150.0 | 200.0 | **870.0** | - | 870.0 |
| 68070 | Program to manage computer obsolescence | 10.0 | 10.0 | 10.0 | **30.0** | - | 30.0 |
| 66040 | Program to preserve administration buildings | 400.0 | 450.0 | 560.0 | **1,410.0** | - | 1,410.0 |
| 55706 | Road repair program | 899.0 | 1,167.0 | 1,000.0 | **3,066.0** | - | 3,066.0 |
| 68005 | Program to replace vehicles | 145.0 | 45.0 | 100.0 | **290.0** | - | 290.0 |
| **Total** | | **1,974.0** | **1,852.0** | **1,900.0** | **5,726.0** | - | **5,726.0** |

## Borough of Pierrefonds-Roxboro

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **32513** | Development of new local parks | 125.0 | 200.0 | 200.0 | **525.0** | - | 525.0 |
| **16513** | Residential development - infrastructures | 3,000.0 | 3,000.0 | 5,000.0 | **11,000.0** | - | 11,000.0 |
| **55813** | Installation of urban furniture – signage and decorative elements | 100.0 | 100.0 | 100.0 | **300.0** | - | 300.0 |
| **30013** | Program to build or expand cultural or community buildings and/or librairies | 600.0 | 1,500.0 | 1,000.0 | **3,100.0** | - | 3,100.0 |
| **68513** | Program to manage obsolete computer and communications systems | 100.0 | 50.0 | 50.0 | **200.0** | - | 200.0 |
| **66513** | Program to preserve administration buildings | 2,500.0 | 500.0 | 300.0 | **3,300.0** | - | 3,300.0 |
| **34513** | Program to relandscape older parks | 800.0 | 1,000.0 | 365.0 | **2,165.0** | - | 2,165.0 |
| **55713** | Road repair program | 1,400.0 | 2,000.0 | 300.0 | **3,700.0** | - | 3,700.0 |
| **68013** | Program to replace vehicles | 1,000.0 | 1,000.0 | 300.0 | **2,300.0** | - | 2,300.0 |
| **Total** | | **9,625.0** | **9,350.0** | **7,615.0** | **26,590.0** | - | **26,590.0** |

## Borough of Plateau-Mont-Royal

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **36030** | Development of a cultural, community or civic pole of attraction | 1.0 | - | - | 1.0 | 3,344.0 | 3,345.0 |
| **66180** | Program to preserve buildings | 179.0 | - | 2.0 | **181.0** | 874.0 | 1,055.0 |
| **42307** | Program to preserve sports facilities | 1,240.0 | - | 2.0 | **1,242.0** | 5,220.0 | 6,462.0 |
| **34222** | Program to relandscape older parks | 345.0 | 250.0 | - | **595.0** | - | 595.0 |
| **28004** | Program to repair and redevelop commercial arteries | 150.0 | - | - | **150.0** | - | 150.0 |
| **55735** | Road repair program | 1,962.0 | 1,500.0 | 1,001.0 | **4,463.0** | - | 4,463.0 |
| **68022** | Program to replace motorized equipment | 1,000.0 | 1,000.0 | - | **2,000.0** | - | 2,000.0 |
| **66183** | Maguire and du Carmel sector – requalification | 200.0 | 100.0 | 200.0 | **500.0** | 1,550.0 | 2,050.0 |
| **Total** | | **5,077.0** | **2,850.0** | **1,205.0** | **9,132.0** | **10,988.0** | **20,120.0** |

## Borough of Rivière-des-Prairies–Pointe-aux-Trembles

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **30056** | Enhancement of the old section of Pointe-aux-Trembles | - | - | 1,500.0 | **1,500.0** | - | 1,500.0 |
| **34123** | Program to upgrade playing fields | - | - | 1,060.0 | **1,060.0** | - | 1,060.0 |
| **34019** | Program to upgrade outdoor sports facilities | - | 400.0 | 80.0 | **480.0** | - | 480.0 |
| **32019** | Program to relandscape parks | 95.0 | - | 2,000.0 | **2,095.0** | - | 2,095.0 |
| **40010** | Program to acquire sports facilities | 938.0 | - | - | **938.0** | - | 938.0 |
| **68073** | Program to manage computer obsolescence | 25.0 | - | - | **25.0** | - | 25.0 |
| **66178** | Program to protect service yards | - | 981.0 | 132.0 | **1,113.0** | - | 1,113.0 |
| **34219** | Program to relandscape older parks | - | 75.0 | 1,105.0 | **1,180.0** | - | 1,180.0 |
| **56892** | Program to rebuild streets | 4,574.0 | 1,825.0 | 1,783.0 | **8,182.0** | 1,400.0 | 9,582.0 |
| **34126** | Program to redevelop soccer fields and tennis courts | - | - | 500.0 | **500.0** | - | 500.0 |
| **42202** | Program to rebuild recreational and community centres | 1,565.0 | 850.0 | 2,745.0 | **5,160.0** | - | 5,160.0 |
| **55731** | Road repair program | 600.0 | - | - | **600.0** | - | 600.0 |
| **68019** | Program to replace vehicles | 550.0 | - | - | **550.0** | - | 550.0 |
| **16004** | Infrastructure repair program – new residential areas | - | 590.0 | - | **590.0** | - | 590.0 |
| **Total** | | **8,347.0** | **4,721.0** | **10,905.0** | **23,973.0** | **1,400.0** | **25,373.0** |

## Borough of Rosemont–La Petite-Patrie

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **32025** | Landscaping - new local parks | - | 500.0 | - | **500.0** | - | 500.0 |
| **10000** | Residential development - Angus | - | 175.0 | - | **175.0** | - | 175.0 |
| **56098** | Installation of water meters | 110.0 | - | - | **110.0** | - | 110.0 |
| **34425** | Program to upgrade playing fields | 390.0 | - | 500.0 | **890.0** | - | 890.0 |
| **34025** | Program to upgrade outdorr sports facilities | 200.0 | - | - | **200.0** | - | 200.0 |
| **40005** | Program to acquire sports, community and cultural facilities | 1,410.0 | 865.0 | 425.0 | **2,700.0** | - | 2,700.0 |
| **42303** | Program to preserve sports buildings | 370.0 | 2,151.0 | 2,496.0 | **5,017.0** | - | 5,017.0 |
| **34225** | Program to relandscape older parks | 200.0 | - | 500.0 | **700.0** | - | 700.0 |
| **67852** | Program to rebuild building envelopes | 73.0 | 230.0 | - | **303.0** | - | 303.0 |
| **55732** | Road repair program | 3,668.0 | 2,500.0 | 2,500.0 | **8,668.0** | - | 8,668.0 |
| **68025** | Program to replace vehicles | 1,615.0 | 1,615.0 | 1,615.0 | **4,845.0** | - | 4,845.0 |
| **Total** | | **8,036.0** | **8,036.0** | **8,036.0** | **24,108.0** | - | **24,108.0** |

## Borough of Saint-Laurent

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **32516** | Landscaping parks - Mitchell et Jules-Poitras sites | 250.0 | - | - | **250.0** | - | 250.0 |
| **32518** | Landscaping parks - Philippe-Laheurte | 1,000.0 | - | - | **1,000.0** | - | 1,000.0 |
| **30085** | Construction of a sports complex | 4,251.0 | 17,735.0 | 17,735.0 | **39,721.0** | - | 39,721.0 |
| **30086** | Construction of a library | 6,451.0 | 10,585.0 | 13,229.0 | **30,265.0** | - | 30,265.0 |
| **11615** | Residential development - Bois-Franc project | 400.0 | 500.0 | 400.0 | **1,300.0** | 1,600.0 | 2,900.0 |
| **30095** | Upgrading chalets in park | 2,750.0 | - | - | **2,750.0** | - | 2,750.0 |
| **68002** | Program to acquire historic monuments | 1,350.0 | - | - | **1,350.0** | - | 1,350.0 |
| **68086** | Program to manage computer obsolescence | 130.0 | 130.0 | 130.0 | **390.0** | - | 390.0 |
| **30089** | Program to preserve administration building | 1,708.0 | 1,956.0 | 1,054.0 | **4,718.0** | 12,514.0 | 17,232.0 |
| **32515** | Program to relandscape older parks | 1,351.0 | 525.0 | 600.0 | **2,476.0** | 500.0 | 2,976.0 |
| **44716** | Program to rebuild the stairway of the Isabey – 1 pedestrian passageway, above autoroute Côte-de-Liesse | 250.0 | - | - | **250.0** | - | 250.0 |
| **55714** | Road repair program | 1,950.0 | 2,150.0 | 1,650.0 | **5,750.0** | - | 5,750.0 |
| **44715** | Program to replace lighting equipment | 42.0 | 50.0 | 50.0 | **142.0** | - | 142.0 |
| **68015** | Program to replace vehicles | 1,571.0 | 1,500.0 | 1,500.0 | **4,571.0** | - | 4,571.0 |
| **30083** | Rehabilitation of commercial thoroughfares | 100.0 | 100.0 | 100.0 | **300.0** | - | 300.0 |
| **Total** | | **23,554.0** | **35,231.0** | **36,448.0** | **95,233.0** | **14,614.0** | **109,847.0** |

## Borough of Saint-Léonard

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **68614** | Acquisition of equipment and computer system development | 115.0 | 100.0 | 100.0 | **315.0** | - | 315.0 |
| **34614** | Program to upgrade playing fields | 1,010.0 | 790.0 | 100.0 | **1,900.0** | - | 1,900.0 |
| **66514** | Program to preserve administration buildings | 50.0 | - | - | **50.0** | - | 50.0 |
| **42314** | Program to preserve sports buildings | 40.0 | - | 1,400.0 | **1,440.0** | - | 1,440.0 |
| **42514** | Program to protect recreation and community centres | - | 400.0 | 100.0 | **500.0** | - | 500.0 |
| **34714** | Program to redevelop soccer and football fields | 5,250.0 | - | - | **5,250.0** | - | 5,250.0 |
| **55718** | Road repair program | 3,015.0 | 1,600.0 | 2,100.0 | **6,715.0** | - | 6,715.0 |
| **34314** | Program to replace park equipment | 155.0 | 130.0 | - | **285.0** | - | 285.0 |
| **68514** | Program to replace vehicles and equipment | 15.0 | 965.0 | 800.0 | **1,780.0** | - | 1,780.0 |
| **16514** | Infrastructure repair program – new residential areas | - | 365.0 | - | **365.0** | - | 365.0 |
| **Total** | | **9,650.0** | **4,350.0** | **4,600.0** | **18,600.0** | **-** | **18,600.0** |

## Borough of Sud-Ouest

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **68721** | Program to acquire urban furniture | 135.0 | 135.0 | 135.0 | **405.0** | - | 405.0 |
| **34421** | Program to upgrade playing fields | 150.0 | - | - | **150.0** | - | 150.0 |
| **69095** | Program to lay underground wires | - | - | 50.0 | **50.0** | - | 50.0 |
| **57023** | Program to install lighting equipment | 200.0 | 154.0 | 150.0 | **504.0** | - | 504.0 |
| **68053** | Program to manage computer obsolescence | 50.0 | 50.0 | 50.0 | **150.0** | - | 150.0 |
| **42304** | Program to preserve sports buildings | 1,410.0 | 1,400.0 | 1,080.0 | **3,890.0** | - | 3,890.0 |
| **34221** | Program to relandscape older parks | 623.0 | 575.0 | 953.0 | **2,151.0** | - | 2,151.0 |
| **55736** | Raod repair program | 1,836.0 | 1,840.0 | 1,940.0 | **5,616.0** | - | 5,616.0 |
| **68021** | Program to replace vehicles | 1,100.0 | 1,100.0 | 1,100.0 | **3,300.0** | - | 3,300.0 |
| **Total** | | **5,504.0** | **5,254.0** | **5,458.0** | **16,216.0** | - | **16,216.0** |

## Borough of Verdun

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **34712** | Projects to upgrade embankments | 174.0 | - | - | **174.0** | - | 174.0 |
| **34512** | Program to upgrade playing fields | 95.0 | 474.0 | 380.0 | **949.0** | - | 949.0 |
| **59512** | Program to bring traffic lights up to standard | 66.0 | - | 66.0 | **132.0** | - | 132.0 |
| **66612** | Program to preserve administration buildings | 95.0 | 95.0 | - | **190.0** | - | 190.0 |
| **42512** | Program to preserve sports buildings | 95.0 | 569.0 | 280.0 | **944.0** | - | 944.0 |
| **34612** | Program to relandscape older parks | 712.0 | 47.0 | 47.0 | **806.0** | - | 806.0 |
| **42612** | Program to rehabilitate recreation and community centres | 488.0 | 562.0 | - | **1,050.0** | - | 1,050.0 |
| **55719** | Road repair program | 1,199.0 | 1,414.0 | 1,080.0 | **3,693.0** | - | 3,693.0 |
| **68512** | Program to replace vehicles | 854.0 | 759.0 | 759.0 | **2,372.0** | - | 2,372.0 |
| **42712** | Renovation of heritage municipal buildings | 261.0 | - | - | **261.0** | - | 261.0 |
| **Total** | | **4,039.0** | **3,920.0** | **2,612.0** | **10,571.0** | **-** | **10,571.0** |

## Borough of Ville-Marie

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **68052** | Program to manage obsolete computers, purchase small equipment and office furniture | 158.0 | 158.0 | 160.0 | **476.0** | - | 476.0 |
| **66553** | Program to preserve buildings | 540.0 | 540.0 | 540.0 | **1,620.0** | - | 1,620.0 |
| **34220** | Program to relandscape older parks | 400.0 | 400.0 | 400.0 | **1,200.0** | - | 1,200.0 |
| **55737** | Road repair program | 800.0 | 800.0 | 800.0 | **2,400.0** | - | 2,400.0 |
| **34320** | Program to replace park equipment | 40.0 | 40.0 | 40.0 | **120.0** | - | 120.0 |
| **68020** | Program to replace vehicles | 700.0 | 700.0 | 700.0 | **2,100.0** | - | 2,100.0 |
| **Total** | | **2,638.0** | **2,638.0** | **2,640.0** | **7,916.0** | **-** | **7,916.0** |

## Borough of Villeray–Saint-Michel–Parc-Extension

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **42305** | Program to protect buildings | 4,435.0 | 1,125.0 | 1,600.0 | **7,160.0** | - | 7,160.0 |
| **34226** | Program to relandscape older parks | 900.0 | 450.0 | 500.0 | **1,850.0** | - | 1,850.0 |
| **55730** | Road repair program | 3,400.0 | 3,000.0 | 3,000.0 | **9,400.0** | - | 9,400.0 |
| **57100** | Program to replace urban furniture | 150.0 | 150.0 | 150.0 | **450.0** | - | 450.0 |
| **68026** | Program to replace vehicles | 752.0 | 775.0 | 521.0 | **2,048.0** | - | 2,048.0 |
| **Total** | | **9,637.0** | **5,500.0** | **5,771.0** | **20,908.0** | **-** | **20,908.0** |

## Affaires corporatives

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **68099** | Program to replace vehicles | 256.0 | - | - | **256.0** | - | 256.0 |
| **Total** | | **256.0** | **-** | **-** | **256.0** | **-** | **256.0** |

## Commission des services électriques

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **69097** | Program to build and modify underground conduits | 10,000.0 | 1,500.0 | - | **11,500.0** | - | 11,500.0 |
| **Total** | | **10,000.0** | **1,500.0** | **-** | **11,500.0** | **-** | **11,500.0** |

## Développement culturel, Qualité du milieu de vie et Diversité ethnoculturelle

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **Direction des grands parcs et de la nature en ville** | | | | | | | |
| **32325** | Program to develop the blue network | 134.0 | - | - | **134.0** | - | 134.0 |
| **34300** | Program to develop large parks | 786.0 | 763.0 | 748.0 | **2,297.0** | 275.0 | 2,572.0 |
| **Sub-total** | | **920.0** | **763.0** | **748.0** | **2,431.0** | **275.0** | **2,706.0** |
| **Direction des sports** | | | | | | | |
| **38350** | Construction - sports complexes | 18,093.0 | 2,940.0 | 114.0 | **21,147.0** | - | 21,147.0 |
| **Sub-total** | | **18,093.0** | **2,940.0** | **114.0** | **21,147.0** | - | **21,147.0** |
| **Direction du développement culturel** | | | | | | | |
| **36306** | Acquisition of artworks | 70.0 | 50.0 | 50.0 | **170.0** | - | 170.0 |
| **38120** | Acquisition and enhancement of cultural equipment | 2,629.0 | 1,600.0 | 100.0 | **4,329.0** | - | 4,329.0 |
| **36206** | Installation of new public artworks | 132.0 | 99.0 | 101.0 | **332.0** | - | 332.0 |
| **36610** | Program to renovate, extend and build libraries | 412.0 | 418.0 | 432.0 | **1,262.0** | - | 1,262.0 |
| **39601** | Restoration of public art | 117.0 | - | - | **117.0** | - | 117.0 |
| **Sub-total** | | **3,360.0** | **2,167.0** | **683.0** | **6,210.0** | - | **6,210.0** |
| **Direction générale adjointe** | | | | | | | |
| **36400** | Program to replace vehicles | 336.0 | 336.0 | 336.0 | **1,008.0** | - | 1,008.0 |
| **Sub-total** | | **336.0** | **336.0** | **336.0** | **1,008.0** | - | **1,008.0** |
| **Direction des muséums nature de Montréal** | | | | | | | |
| **37002** | Construction of a new planetarium | 4,612.0 | 138.0 | 740.0 | **5,490.0** | - | 5,490.0 |
| **37000** | Nature museums – capital works projects | 6,608.0 | 1,735.0 | 2,500.0 | **10,843.0** | - | 10,843.0 |
| **Sub-total** | | **11,220.0** | **1,873.0** | **3,240.0** | **16,333.0** | - | **16,333.0** |
| **Total** | | **33,929.0** | **8,079.0** | **5,121.0** | **47,129.0** | **275.0** | **47,404.0** |

## Direction des systèmes d'information

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| 68270 | Human capital – improving computer system | 791.0 | - | - | **791.0** | - | 791.0 |
| 68040 | DSI - Computerization development | 298.0 | - | - | **298.0** | - | 298.0 |
| 68120 | e-Cité – implementation of the city portal | - | 732.0 | 732.0 | **1,464.0** | - | 1,464.0 |
| 68550 | Recreation online | 600.0 | - | - | **600.0** | - | 600.0 |
| 68130 | Implementation of new integrated management systems for parks and libraries | 1,269.0 | - | - | **1,269.0** | - | 1,269.0 |
| 68110 | Upgrading of telephone and telecommunications systems | 2,306.0 | 1,093.0 | 1,082.0 | **4,481.0** | - | 4,481.0 |
| 68260 | Upgrading of Oracle solutions | 2,560.0 | - | - | **2,560.0** | - | 2,560.0 |
| 68050 | Program to manage computer obsolescence | 994.0 | 61.0 | - | **1,055.0** | - | 1,055.0 |
| 68140 | Geographic information system | 664.0 | - | - | **664.0** | - | 664.0 |
| **Total** | | **9,482.0** | **1,886.0** | **1,814.0** | **13,182.0** | - | **13,182.0** |

## Finances

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **77000** | Projects dedicated to the road network | 9,678.0 | 52,732.0 | 58,887.0 | **121,297.0** | - | 121,297.0 |
| **77005** | Projects dedicated to the Water Fund | 15,379.0 | 96,432.0 | 89,344.0 | **201,155.0** | - | 201,155.0 |
| **77006** | Projects dedicated to the Investment Fund | 23,114.0 | 58,236.0 | 72,447.0 | **153,797.0** | - | 153,797.0 |
| **77007** | Projects dedicated to green spaces | 662.0 | 827.0 | 1,171.0 | **2,660.0** | - | 2,660.0 |
| **77008** | General investment projects | 42,327.0 | 172,683.0 | 171,639.0 | **386,649.0** | - | 386,649.0 |
| **Total** | | **91,160.0** | **380,910.0** | **393,488.0** | **865,558.0** | - | **865,558.0** |

## Infrastructures, Transport et Environnement

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **Direction de l'eau** | | | | | | | |
| **56124** | Borough of Ahuntsic-Cartierville - Program to renew water and sewer systems | 103.0 | - | - | **103.0** | - | 103.0 |
| **56109** | Borough of Anjou - Program to renew water and sewer systems | 718.0 | - | - | **718.0** | - | 718.0 |
| **56105** | Borough of Outremont - Program to renew water and sewer systems | 1,236.0 | - | - | **1,236.0** | - | 1,236.0 |
| **56127** | Borough of Côte-des-Neiges–Notre-Dame-de-Grâce - Program to renew water and sewer systems | 1,277.0 | - | - | **1,277.0** | - | 1,277.0 |
| **56106** | Borough of L'Île-Bizard–Sainte-Geneviève - Program to renew water and sewer systems | 905.0 | - | - | **905.0** | - | 905.0 |
| **56117** | Borough of Lachine - Program to renew water and sewer systems | 755.0 | 26.0 | - | **781.0** | - | 781.0 |
| **56118** | Borough of LaSalle - Program to renew water and sewer systems | 233.0 | - | - | **233.0** | - | 233.0 |
| **56123** | Borough of Mercier-Hochelaga–Maisonneuve - Program to renew water and sewer systems | 2,212.0 | - | - | **2,212.0** | - | 2,212.0 |
| **56116** | Borough of Montréal-Nord - Program to renew water and sewer systems | 1,119.0 | - | - | **1,119.0** | - | 1,119.0 |
| **56113** | Borough of Pierrefonds-Roxboro - Program to renew water and sewer systems | 451.0 | - | - | **451.0** | - | 451.0 |
| **56119** | Borough of Rivière-des-Prairies–Pointe-aux-Trembles - Program to renew water and sewer systems | 1,016.0 | - | - | **1,016.0** | - | 1,016.0 |
| **56125** | Borough of Rosemont–La Petite-Patrie - Program to renew water and sewer systems | 653.0 | - | - | **653.0** | - | 653.0 |
| **56115** | Borough of Saint-Laurent - Program to renew water and sewer systems | 401.0 | - | - | **401.0** | - | 401.0 |
| **56114** | Borough of Saint-Léonard - Program to renew water and sewer systems | 728.0 | - | - | **728.0** | - | 728.0 |
| **56112** | Borough of Verdun - Program to renew water and sewer systems | 685.0 | - | - | **685.0** | - | 685.0 |
| **56120** | Borough of Ville-Marie - Program to renew water and sewer systems | 5,135.0 | 3,000.0 | - | **8,135.0** | - | 8,135.0 |
| **56126** | Borough of Villeray–Saint-Michel–Parc Extension - Program to renew water and sewer systems | 3,010.0 | - | - | **3,010.0** | - | 3,010.0 |

## Infrastructures, Transport et Environnement (continued)

### Investment by Project and Program

*(in thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **Direction de l'eau (continued)** | | | | | | | |
| 56122 | Borough of Plateau-Mont-Royal - Program to renew water and sewer systems | 1,721.0 | - | - | 1,721.0 | - | 1,721.0 |
| 56121 | Borough of Sud-Ouest - Program to renew water and sewer systems | 3,994.0 | - | - | 3,994.0 | - | 3,994.0 |
| 56000 | Several Boroughs - Program to renew water and sewer systems | 553.0 | - | - | 553.0 | - | 553.0 |
| 55100 | Several Boroughs - Program to renew water and sewer systems | 10.0 | - | - | 10.0 | - | 10.0 |
| 10010 | Program to renew water and sewer systems | 1,105.0 | - | - | 1,105.0 | - | 1,105.0 |
| 77001 | Program to renew water and sewer systems | 35.0 | - | - | 35.0 | - | 35.0 |
| **Sub-total** | | **28,055.0** | **3,026.0** | - | **31,081.0** | - | **31,081.0** |
| **Direction du transport** | | | | | | | |
| 59122 | Determination of traffic-calming perimeters | 200.0 | 200.0 | - | 400.0 | - | 400.0 |
| 76000 | Modernization of rue Notre-Dame | 1,000.0 | - | - | 1,000.0 | 2,213.0 | 3,213.0 |
| 58002 | Program to acquire lighting equipment | 70.0 | 80.0 | - | 150.0 | - | 150.0 |
| 55840 | Program to develop and redevelop the arterial system | 300.0 | 500.0 | - | 800.0 | - | 800.0 |
| 59009 | Geometric development program – arterial network | 750.0 | 800.0 | 500.0 | 2,050.0 | - | 2,050.0 |
| 55845 | Program to repair arteries | 16,898.0 | 21,298.0 | 21,798.0 | 59,994.0 | - | 59,994.0 |
| 55860 | Program to rebuild arterial streets - local network | 10,095.0 | - | - | 10,095.0 | - | 10,095.0 |
| 46000 | Program to rebuild road structures | 2,177.0 | 521.0 | 275.0 | 2,973.0 | 476.0 | 3,449.0 |
| 46008 | Program to repair road structures in association with the ministère des Transports du Québec | 1,857.0 | 7,080.0 | - | 8,937.0 | - | 8,937.0 |
| 54100 | Transport system program using new technologies | 284.0 | - | - | 284.0 | - | 284.0 |
| 55841 | Connection of Cavendish and Henri-Bourassa boulevards | 3,777.0 | - | - | 3,777.0 | 100.0 | 3,877.0 |
| 78005 | Completion of the East train | 1,600.0 | 500.0 | - | 2,100.0 | - | 2,100.0 |
| 59018 | Improvement of traffic safety along arteries | 315.0 | 355.0 | 355.0 | 1,025.0 | - | 1,025.0 |
| 59002 | Program for traffic lights and overhead lighting | 2,983.0 | 1,995.0 | 1,882.0 | 6,860.0 | 595.0 | 7,455.0 |
| **Sub-total** | | **42,306.0** | **33,329.0** | **24,810.0** | **100,445.0** | **3,384.0** | **103,829.0** |
| **Total** | | **70,361.0** | **36,355.0** | **24,810.0** | **131,526.0** | **3,384.0** | **134,910.0** |

# Mise en valeur du territoire et du patrimoine

## Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **Investment fund** | | | | | | | |
| **39705** | MUHC, Glen Yards - infrastructures | 4,858.0 | 1,237.0 | 149.0 | **6,244.0** | - | 6,244.0 |
| **40501** | Havre de Montréal - Redevelopment autoroute Bonaventure | - | - | - | - | - | - |
| **35091** | Île-des-Soeurs - infrastructures | 6,115.0 | 1,695.0 | - | **7,810.0** | - | 7,810.0 |
| **40600** | L'Acadie-Chabanel - Infrastructures and development | 5,789.0 | 386.0 | - | **6,175.0** | - | 6,175.0 |
| **40130** | Infrastructure program for real estate development | 10,174.0 | 11.0 | - | **10,185.0** | - | 10,185.0 |
| **40135** | Extension of rue Kieran eastbound – Industrial project | 1,550.0 | - | - | **1,550.0** | - | 1,550.0 |
| **40146** | Contrecoeur site - Infrastructures and development | 4,558.0 | 4,086.0 | 5,236.0 | **13,880.0** | - | 13,880.0 |
| **40303** | Rosemont site workshops - infrastructures for private development | 793.0 | - | - | **793.0** | - | 793.0 |
| **41501** | Technopôle Angus - infrastructures | 1,027.0 | - | - | **1,027.0** | - | 1,027.0 |
| **Sub-total** | | **34,864.0** | **7,415.0** | **5,385.0** | **47,664.0** | - | **47,664.0** |

## Mise en valeur du territoire et du patrimoine (continued)

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **Immovables** | | | | | | | |
| **66190** | Plateau-Mont-Royal service yard | 775.0 | 369.0 | - | **1,144.0** | - | 1,144.0 |
| **66680** | Chaussegros-de-Léry Building - Development | 129.0 | - | - | **129.0** | - | 129.0 |
| **66130** | Building accessibility program | 337.0 | 236.0 | - | **573.0** | - | 573.0 |
| **66030** | Program to preserve administration buildings | 3,161.0 | 228.0 | - | **3,389.0** | - | 3,389.0 |
| **38009** | Program to preserve cultural buildings | 430.0 | - | - | **430.0** | - | 430.0 |
| **66460** | Program to preserve industrial buildings | 266.0 | - | - | **266.0** | - | 266.0 |
| **42306** | Program to preserve sports buildings | 936.0 | 464.0 | - | **1,400.0** | - | 1,400.0 |
| **66167** | Program to preserve electromechanical systems | 151.0 | 136.0 | 141.0 | **428.0** | 150.0 | 578.0 |
| **67856** | Program to rebuild building envelopes | 30.0 | - | - | **30.0** | - | 30.0 |
| **20910** | Vehicle replacement program | 350.0 | 350.0 | 350.0 | **1,050.0** | 157.0 | 1,207.0 |
| **66670** | Renovation of the municipal court building | 10.0 | 150.0 | 150.0 | **310.0** | - | 310.0 |
| **42290** | Rénovation of the Complexe sportif Claude-Robillard | 181.0 | 135.0 | - | **316.0** | - | 316.0 |
| **Sub-total** | | **6,756.0** | **2,068.0** | **641.0** | **9,465.0** | **307.0** | **9,772.0** |
| **Regular projets** | | | | | | | |
| **40133** | Domaine Pominville - infrastructures | 289.0 | - | - | **289.0** | - | 289.0 |
| **48008** | Additional projects – development of social and community housing | 372.0 | - | - | **372.0** | - | 372.0 |
| **Sub-total** | | **661.0** | **-** | **-** | **661.0** | **-** | **661.0** |
| **Total** | | **42,281.0** | **9,483.0** | **6,026.0** | **57,790.0** | **307.0** | **58,097.0** |

# URBAN AGGLOMERATION
# COUNCIL
# BUDGET BY ACTIVITY

Montréal en action

# 2010 Urban Agglomeration Council Budget

## STATEMENT OF OPERATING ACTIVITIES FOR TAX PURPOSES

### Table 55
### Statement of Operating Activities for Tax Purposes—Urban Agglomeration Council Budget

*(In thousands of dollars)*

| | 2009<br>Restated | 2010<br>Budget | %<br>Change |
|---|---|---|---|
| **Revenues** | | | |
| Taxes | 0,0 | 10,740.3 | - |
| Payments in lieu of taxes | 0,0 | 0,0 | - |
| Quota shares | 1,746,787.9 | 1,967,199.0 | 12.6 |
| Services rendered and other revenues | 225,342.8 | 209,563.4 | (7.0) |
| Transfers | 119,309.9 | 143,240.6 | 20.1 |
| **Total revenues** | **2,091,440.6** | **2,330,743.3** | **11.4** |
| **Exependitures** | | | |
| General administration | 197,935.5 | 304,866.3 | 54.0 |
| Public security | 878,094.8 | 893,047.9 | 1.7 |
| Transportation | 381,949.9 | 444,650.0 | 16.4 |
| Environmental hygiene | 256,978.1 | 247,526.3 | (3.7) |
| Health and welfare | 37,922.9 | 38,293.0 | 1.0 |
| Urban planning and development | 47,226.6 | 50,654.8 | 7.3 |
| Recreation and culture | 66,417.4 | 67,043.7 | 0.9 |
| Financing expenses | 140,812.4 | 150,821.0 | 7.1 |
| Total expenditures | **2,007,337.6** | **2,196,903.0** | **9.4** |
| **Quota shares for financing urban agglomeration activities** | **0,0** | **0,0** | - |
| **Financing** | | | |
| Long-term financing of operating activities | 0,0 | (30,200.0) | - |
| Repayment of long-term debt | 120,359.8 | 132,344.7 | 10.0 |
| Total financing | **120,359.8** | **102,144.7** | **(15.1)** |
| **Total expenditures, quota shares and financing** | **2,127,697.4** | **2,299,047.7** | **8.1** |
| **Surplus (deficit) before allocations** | **(36,256.8)** | **31,695.6** | |
| **Allocations** | | | |
| Capital assets activities | (4,000.0) | (22,776.8) | |
| Repayment of capital | 0,0 | 0,0 | |
| Accumulated surplus (deficit) | | | |
| - Unallocated operating surplus (deficit) | 0,0 | 0,0 | |
| - Allocated operating surplus (deficit), financial reserve and reserved funds | 23,300.0 | (36,000.0) | |
| - Amounts forecast for the future | 16,956.8 | 27,081.2 | |
| **Total allocations** | **36,256.8** | **(31,695.6)** | |
| **Operating surplus (deficit) for tax purposes** | - | - | |

## ANALYSIS OF OPERATING ACTIVITIES—REVENUES

### Taxes

This category of urban agglomeration revenues only includes the city tax for funding the 9-1-1 emergency centres.

**Table 56**
**Taxes**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| **Taxes** | | | |
| On another basis | 0,0 | 10,740.3 | - |
| **Total** | **-** | **10,740.3** | **-** |

Revenues in the 2010 Budget for funding 9-1-1 emergency centres stand at $10,740.3.

In response to the Government of Québec's commitment to require contributions by telephone customers to the funding of 9-1-1 emergency centres, the National Assembly adopted legislative provisions allowing municipalities to apply a 9-1-1 telephone tax for this purpose. The urban agglomeration tax replaces an earlier 9-1-1 fee. This 40¢ per month tax has been charged by telephone companies since December 1, 2009.

Revenues from this tax fall under the "Taxes" category of revenues, while revenues from the urban agglomeration charge has been listed under the "Other Services Provided" item. These revenues are the only tax revenues collected by the urban agglomeration, as set out in section 118.79, paragraph 4 of *An Act respecting the exercise of certain municipal powers in certain urban agglomerations,* R.S.Q., c. E-20.001.

## Quota Shares

This section describes revenues collected from the related municipalities in the form of quota shares.

**Table 57**
**Quota Shares**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| **Quota shares** | | | |
| General quota shares | 1,465,789.9 | 1,651,088.5 | 12.6 |
| Quota shares – water service | 110,808.6 | 117,343.2 | 5.9 |
| Quota shares – drinking water supply | 53,255.9 | 49,243.9 | (7.5) |
| Quota shares – water financial reserve | 80,000.0 | 75,000.0 | (6.3) |
| Quota shares – first responder service | 7,097.3 | 4,610.0 | (35.0) |
| Quota shares – arterial road system debts (2006-2008) | 29,836.2 | 33,133.3 | 11.1 |
| Quota Shares – financing of investments eligible for the TECQ program | 0,0 | 780.1 | - |
| Quota shares - financing of deficit forecast in 2009 fiscal year | 0,0 | 36,000.0 | - |
| **Total** | **1,746,787.9** | **1,967,199.0** | **12.6** |

The urban agglomeration's revenues from quota shares stand at $1,967,199.0 in the 2010 Budget, up $220.4 million (+12.6%) from 2009. This increase is due to:

- A $171.3 million rise in urban agglomeration expenditures.
- Allocation of $36.0 million to funding the urban agglomeration's expected deficit for fiscal 2009.
- Changes in other allocations that, as a whole, generate quota share funding requirements of $32.0 million. This includes the $18.8 million increase in capital works activities and the non-appropriation of prior year surpluses to balancing the 2010 budget ($23.3 million had been used for that purpose in 2009) increased quota share funding needs by $42.1 million. By contrast, the rise in amounts forecast for the future served to reduce these needs by $10.1 million.
- The change in revenues other than quota shares, which served to reduce the need for general quota shares by $18.9 million.

## Services Rendered and Other Revenues

This category includes all revenues other than those generated by taxation, payments in lieu of taxes, quota shares and transfers. It includes amounts derived from management activities and service delivery within the framework of authority conferred by the Urban Agglomeration Council in 2010. This category thus comprises revenues generated from Services Provided to Municipal Organizations and Other Services Provided (revenues generated by services to taxpayers and to private businesses, as well as other revenues). Other revenues include such fees as those pertaining to licenses, permits and property transfers and revenues generated by fines and penalties. Interest, proceeds from the disposal of long-term assets, taxes paid by developers, contributions from municipal bodies and various other types of revenues also fall into this category.

**Table 58**
**Services Rendered and Other Revenues**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| **Services provided to municipal organizations** | **155.6** | **159.6** | **2.6** |
| **Other services provided** | **74,086.0** | **72,162.5** | **(2.6)** |
| **Other revenues** | | | |
| Fee collection | | | |
| - licenses and permits | 1,891.0 | 1,887.5 | (0.2) |
| - real estate transfer fees | 0.0 | 0.0 | - |
| | 1,891.0 | 1,887.5 | (0.2) |
| Fines and penalties | | | |
| - tickets – traffic and parking | 76,796.4 | 75,540.7 | (1.6) |
| - other – fines and penalties | 9,419.5 | 10,119.0 | 7.4 |
| | 86,215.9 | 85,659.7 | (0.6) |
| Interest | | | |
| - tax arrears | 483.6 | (1,054.3) | (318.0) |
| - amortization fund | 16,300.5 | 16,181.0 | (0.7) |
| - cash and other interest | 23,715.3 | 10,670.0 | (55.0) |
| | 40,499.4 | 25,796.7 | (36.3) |
| Long-term transfer of assets | 360.0 | 360.0 | - |
| Contribution by municipal organizations | 21,742.5 | 23,225.0 | 6.8 |
| Other | 392.4 | 312.4 | (20.4) |
| **Total other revenues** | **151,101.2** | **137,241.3** | **(9.2)** |
| **Total** | **225,342.8** | **209,563.4** | **(7.0)** |

### Services Provided to Municipal Organizations

This item totals $159.6 million in the 2010 Budget, a slight increase over 2009, and represents the value of water sold to the municipality of Charlemagne.

### Other Services Provided

This item totals $72,162.5 in the 2010 Budget, a $1,923.5 decrease from 2009. The principle factors in this change are:

- An increase in revenues (up $8,806.2) due to the billing of various police activities (loans of personnel, etc.).
- A decrease resulting from the reclassification of some $11 million in tax revenues under new legislative provisions adopted by the National Assembly to ensure a broader-based and more equitable funding of the 9-1-1 emergency service.

### Other Revenues

This item totals $137,241.3 in the 2010 Budget, down 9.2% from 2009 and is primarily generated by:

- The collection of a total $85,659.7 in fines and penalties primarily pertaining to traffic and parking citations. This amount is generally equivalent to the administrative cost involved in citation issuance by police and parking officers. The amounts of such fines themselves are set out in the City Council Budget. Fines and penalties are down $556.2 in the 2010 Budget.
- Interest revenues of $25,796.7, primarily including $10,670.0 of interest on cash on hand and other interest and $16,181.0 of interest on the sinking funds. Interest revenues are down overall by $14,702.7 in the 2010 Budget, due to the drastic plunge in interest rates on short-term investments.
- A total contribution of $23,225.0 in 2010 (a $1,482.5 rise over 2009, corresponding with increased expenditures) from the Communauté métropolitaine de Montréal with respect to the AccèsLogis and Logement abordable Québec (social component) programs.

## Transfers

This category includes all grants from the higher levels of government (departments or agencies) and from private enterprise. Such transfers pertain to the funding of operating expenditures, including long-term debt service. "Entitlement" are those that the Government of Québec is required to make if the recipient has met certain predefined conditions of eligibility. They are not discretionary and categories of eligible recipients and transfer amounts are set out by law or regulation. On the other hand, "transfers pertaining to cost-sharing agreements and other transfers" serve as a repayment of eligible expenditures under a cost-sharing agreement, as well as certain grants.

Transfer revenues stand at $143,240.6, up $23.9 million (+20.1%) in the 2010 Budget.

**Table 59**
**Transfers**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| **Entitlement** | | | |
| Québec government subsidies | | | |
| - neutrality | 0,0 | 0,0 | - |
| - compensation relating to the fiscal pact | 16,176.3 | 27,330.9 | 69.0 |
| - financial assistance as Québec's "metropolis" | 0,0 | 0,0 | - |
| - other | 8,900.0 | 8,900.0 | - |
| | **25,076.3** | **36,230.9** | **44.5** |
| **Transfers relating to cost-sharing agreements and other transfers** | | | |
| Government subsidies | | | |
| - related to debt service | 46,881.1 | 49,818.9 | 6.3 |
| - related to operating activities | 47,352.5 | 56,690.8 | 19.7 |
| | 94,233.6 | 106,509.7 | 13.0 |
| Other transfers relating to cost-sharing agreements for operating activities | 0,0 | 500.0 | - |
| | **94,233.6** | **107,009.7** | **13.6** |
| **Total** | **119,309.9** | **143,240.6** | **20.1** |

### Entitlement

Entitlement totalling $36,230.9 (up $11.2 million) appear in the 2010 Budget.

This increase is entirely due to revenues resulting from the fiscal and financial pact with the Government of Québec (*Entente sur un nouveau partenariat fiscal et financier*).

### Transfers Relating to Cost-Sharing Agreements and Other Transfers

Two types of conditional transfers exist: those involving cash payment of the long-term debt service and transfers pertaining to the repayment of operating expenditures.

Such transfers total $107,009.7 in the 2010 Budget, up $12.8 million. The key changes involve:

- a $2.9 million rise in government grants for the long-term debt service;
- a $9.9 million reduction in government and other grants for operating activities.

### Government of Long-Term Debt Service Grants

These grants pertain to wastewater treatment, public transit, urban renewal and the road system. They stand at $49,818.9 in the 2010 Budget, as shown in the following table.

**Table 60**
**Government of Long-Term Debt Service Grants**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Wastewater treatment | 33,663.0 | 31,338.2 | (6.9) |
| Public transit - métro | 10,600.2 | 12,485.4 | 17.8 |
| Urban renewal | 178.0 | 5,841.6 | 3,181.8 |
| Roads network | 2,439.9 | 153.7 | (93.7) |
| **Total** | **46,881.1** | **49,818.9** | **6.3** |

### Government Grants Pertaining to Operating Activities

This category includes grants associated with programs that the city establishes and administers on behalf of or in conjunction with the higher levels of government.

The 2010 Budget includes a total of $56,690.9 in grants to reimburse operating expenditures, for a $9,338.3 rise from 2009. Chief differences include:

- a $3.0 million increase in grants to combat the war on poverty and social exclusion;
- a $3.5 million increase in grants to be paid by the Government of Québec for projects falling under the *Imagine – Building Montréal 2025* development strategy;
- a $1.6 million increase in the grant for industrial waste.

### Table 61

### Government Grants Pertaining to Operating Activities

*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Local economic development | 15,379.6 | 15,580.9 | 1.3 |
| Public security (police) | 7,520.0 | 8,493.0 | 12.9 |
| Fight against poverty | 5,000.0 | 8,000.0 | 60.0 |
| First Responder project | 5,788.6 | 5,930.4 | 2.4 |
| Urban renewal | 5,976.4 | 5,716.0 | (4.4) |
| Food inspection | 3,978.3 | 3,978.3 | - |
| "Montréal 2025" projects | 0,0 | 3,500.0 | - |
| Control of industrial wastes | 1,682.4 | 3,300.0 | 96.1 |
| Domestic violence | 1,800.0 | 1,800.0 | - |
| Other | 227.2 | 392.2 | 72.6 |
| **Total** | **47,352.5** | **56,690.8** | **19.7** |

# ANALYSIS OF OPERATING ACTIVITIES—EXPENDITURES AND FINANCING

## EXPENDITURES

### General Administration

This function comprises a set of activities pertaining to management and administration of the urban agglomeration. Expenditures falling within this category mainly concern operations of the Urban Agglomeration Council, law enforcement, financial and administrative management, the city clerk's office, the assessment process and human resources management.

Certain one-time expenditures that do not fall within any of the various municipal activities may also appear under the "Other" heading of the "General Administration" function.

Since January 1, 2007, mixed general administration expenditures of the city departments (Direction générale, Finances, Capital humain, etc.) have been entirely "local" in nature. By contrast, an administration charge, calculated according to a rate set in the *By-law concerning mixed expenditures* is charged to the Urban Agglomeration Council Budget for general administration expenditures under the "Mixed General Administration Expenditures" heading.

The 2010 Urban Agglomeration Council Budget has allocated $304.9 million to the "General Administration" function, up $106.9 million (+54%) from the 2009 Restated Budget. The bulk of this difference ($91.9 million) is due to increased costs primarily relating to the pension plans.

**Table 62**
**General Administration Expenditures**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| City Council | 852.9 | 960.6 | 12.6 |
| Law enforcement | 45,427.9 | 46,185.3 | 1.7 |
| Financial and administrative management | 0,0 | 0,0 | - |
| City clerk's office | 0,0 | 0,0 | - |
| Assessment | 20,726.7 | 20,858.6 | 0.6 |
| Human resources management | 0,0 | 0,0 | - |
| Mixed general administration expenditures | 100,883.9 | 105,022.3 | 4.1 |
| Other | 30,044.1 | 131,839.5 | 338.8 |
| **Total** | **197,935.5** | **304,866.3** | **54.0** |

### City Council

This activity primarily includes expenditures relating to the Urban Agglomeration Council and its different committees.

An appropriation of $960.6 has been earmarked for the Secrétariat de liaison (coordinating secretariat) ($576.3) and research and secretariat expenditures ($384.3), under *An Act to amend various legislative provisions concerning Montréal.*

In accordance with the *By-law concerning mixed expenditures*, all other funding for this activity is assigned to the City Council Budget. The portion pertaining to the exercise of agglomeration responsibilities is calculated at a defined rate and charged to the Urban Agglomeration Council Budget under the "Mixed General Administration Expenditures" heading.

### Law Enforcement

Law enforcement expenditures include appropriations pertaining to activities of the Municipal Court and the judicial authorities that fall under the responsibility of the Urban Agglomeration Council. Funding of $46.2 million has been set aside for this activity in 2010, up a slight $0.8 million from the figures in the 2009 Restated Budget. This difference is primarily due to changes in remuneration.

### Financial and Administrative Management

The "Financial and Administrative Management" activity primarily consists of funds for the management of financial, material and information technology resources.

As was previously explained, no budget has been directly awarded to the Urban Agglomeration Budget. An administrative charge, however, has been calculated at a defined rate and charged to the Urban Agglomeration Budget under the "Mixed General Administration Expenditures" heading.

### City Clerk's Office

This activity comprises such expenditures as those pertaining to the enforcement of by-laws, conducting any censuses, referendums and elections, drafting minutes of meetings and all other official documents, providing support to decision-making bodies and the publication and maintenance of archives and official documents.

No budget has been directly awarded to the Urban Agglomeration Budget, but an administrative charge has been calculated at a defined rate and applied to the Urban Agglomeration Budget under the "Mixed General Administration Expenditures" heading.

### Assessment

This activity comprises expenditures relating to the production of the property assessment rolls, an area that falls under the exclusive authority of the Urban Agglomeration Council. Funding of $20.9 million has been set aside for this activity in the 2010 Budget, up a slight $0.1 million from 2009. This increase is primarily due to adjustments in remuneration.

### Human Resources Management

This activity includes expenditures pertaining to the management of human resources, including recruitment, hiring and labour relations.

No budget has been directly awarded to the Urban Agglomeration Budget, but an administrative charge has been calculated at a defined rate and applied to the Urban Agglomeration Budget under the "Mixed General Administration Expenditures" heading.

### Mixed General Administration Expenditures

Funding of $105.0 million for this activity in 2010 is up $4.1 million from the 2009 Restated Budget. This change is due to an increase in general administration expenditures relating to support units pursuant to the *By-law concerning mixed expenditures.*

### Other

This activity comprises a variety of budget items, including amounts that may not be associated with a specific activity during preparation of the budget. These include contingencies, possible collection losses and certain provisions for remuneration expenditures.

Furthermore, under section 57 of the *Order in Council concerning the urban agglomeration of Montréal (No. 1229-2005*, December 8, 2005), as amended by section 86 of the *Order in Council concerning the amendment of certain Orders in Council pertaining to the municipal reorganization* (No. 1003-2006, November 2, 2006), "contingencies" include any expenditure relating to costs incurred with respect to any dispute pertaining to an event that occurred subsequent to the city's creation on January 1, 2002 and prior to January 1, 2006.

Total funding allocated to the Urban Agglomeration Council for this activity is $131.8 million, up $101.8 million from the 2009 Restated Budget.

This difference is primarily due to:

- An injection of $91.9 million, primarily to retirement plan contributions to offset major swings in the financial markets, among other factors in 2008, and to harmonize certain retirement plans.
- Creation of a $5 million reserve to strengthen the municipal workforce. This appropriation will be used to enhance the expertise needed to implement appropriate supervision and control over all sectors requiring municipal involvement.
- Growth in the overall level of the city's budget, involving a $2.6 million increase in contingency expenditures.
- Reorganization, readjustment and transfer of $2.3 million in funding to other activities or areas.

## Public Security

The "Public Security" function includes all activities pertaining to the protection of people and property. It comprises all expenditures relating to surveillance, prevention and emergency preparedness measures. Most public security activities fall under the responsibility of the Urban Agglomeration Council.

Funding for public security stands at $893 million in the 2010 Budget, up $15 million from 2009.

**Table 63**
**Public Security Expenditures**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Police | 566,581.5 | 577,377.5 | 1.9 |
| Fire protection | 303,644.7 | 307,786.8 | 1.4 |
| Emergency preparedness | 1,271.1 | 1,159.5 | (8.8) |
| Other | 6,597.5 | 6,724.1 | 1.9 |
| **Total** | **878,094.8** | **893,047.9** | **1.7** |

### Police

The 2010 budget for this activity is up $10.8 million, to $577.4 million. This increase will have virtually no impact on taxpayers, as it is largely funded by police service revenues generated primarily by the commercialization of the Service de police (police department) products and the billing of the Service de police, as part of its activities in the war against organized crime, terrorism, economic crimes and tax fraud.

### Fire Protection

This activity includes fire safety activities, such as fire fighting, investigations and the formulation and implementation of prevention measures to minimize the risk of fire.

In 2010, the budget for this activity is up slightly to $307.8 million. This increase of almost $4.2 million is primarily due to the following factors:

- A supplementary budget of $1.3 million to continue implementing the 2009-2013 five-year risk coverage plan.
- An increase capped at 1.7% of the global remuneration of the Service de la sécurité incendie (fire department) personnel, or about $4.8 million, made possible through better management of the hiring process, of short- and long-term sick leave, of overtime and of staff assigned to vehicle and building maintenance.

- A $0.8 million reduction in maintenance costs for fire fighting vehicles, primarily due to modernization of the fleet and improved management of maintenance programs.
- A $0.5 million increase to implement a new plan to replace fire fighters' protective clothing.

Furthermore, a decrease of some $1.3 million in the 2010 budget is due to the non-renewal of a 2009 budget for planning and coordinating the permanent implementation and integration of first responder services throughout the island.

### Emergency Preparedness

The 2010 budget for this activity comprises expenditures for organizing and coordinating emergency preparedness measures under the jurisdiction of the Montréal fire department's emergency preparedness centre.

### Other—Public Security

The 2010 budget for this activity primarily funds safety measures at school crossings throughout the island.

## Transportation

This function includes all expenditures pertaining to the planning, organization and maintenance of the city's road system and to the public transit system. Under *An Act to amend various legislative provisions concerning Montréal* (Bill 22), the urban agglomeration's exclusive responsibility for the road system is now limited to setting minimum network management standards, standardization rules, rules for road signs, traffic lights, traffic control and functions of the arterial roadways, general planning of the system and work on certain specified roadways. The budget allocated for this activity in 2010 stands at $444.7 million, up $62.7 million from 2009.

**Table 64**
**Transportation Expenditures**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Road system | | | |
| - city road network | 929.9 | 1,202.9 | 29.4 |
| - snow removal | 0,0 | 0,0 | - |
| - street lighting | 0,0 | 0,0 | - |
| - traffic and parking | 0,0 | 0,0 | - |
| | **929.9** | **1,202.9** | **29.4** |
| Public transit | 371,488.0 | 433,701.3 | 16.7 |
| Other | 9,532.0 | 9,745.8 | 2.2 |
| **Total** | **381,949.9** | **444,650.0** | **16.4** |

### Road System

This $1.2 million budget primarily covers surveying, map making and engineering activities that are directly related to the planning and supervision of investments in infrastructure falling under the authority of the Urban Agglomeration Council.

### Public Transit

Appropriations for public transit consist of contributions to the Société de transport de Montréal (STM) and to the Agence métropolitaine de transport (AMT). Funding of $433.7 million, up $62.2 million from 2009, has been set aside for these expenditures in the 2010 Budget.

The STM is an autonomous entity that reports to the city and provides public transit throughout the Island of Montréal over subway and bus lines and through the use of paratransit vehicles. The city's total annual contribution to the STM is up 17.3% in 2010, to $389.6 million.

The city's regular contribution to the STM's Operating Budget stands at $359.4 million in 2010, up 8.3%. This increase is primarily due to growth in the STM's financial needs and the creation of a service upgrade plan under the *Québec Public Transit Policy*.

The city must make a financial contribution to the capital expenditures assistance program of the Société de financement des infrastructures locales du Québec (SOFIL). The municipal contribution is equal to 15.5% of the STM's investment expenditures. The expected contribution for the overall 2006-2010 period stands at $67.1 million to permit a total $433 million in investments. The expected contribution for 2010 stands at $30.2 million and will be paid out of loans.

The AMT is a Québec government agency that administers and funds the metropolitan commuter train system and other facilities, such as park-and-ride centres, reserved lanes and bus terminals. The AMT also coordinates paratransit services and plans public transit services for Greater Montréal as a whole. Moreover, the agency provides financial assistance to local transportation agencies within the metropolitan system.

Several different stakeholders are responsible for the organization's funding. First and foremost, the Government of Québec contributes to this organization in the form of rebates on motor vehicle registration fees and fuel taxes. Greater Montréal's municipalities pay the AMT a contribution equal to 1% of their harmonized property tax base. This contribution serves to underwrite 25% of the cost of metropolitan transportation capital works projects. The municipalities also help defray the equivalent of 40% of the operating cost of commuter train lines.

The city's overall contribution to AMT operations and investments for 2010 is earmarked at $44.1 million, up 11.7% from the 2009 Budget. This increase primarily results from a 7.6% hike in the city's contribution to the Investment Fund, which stands at $18.7 million for 2010. This rise is proportional to the growth in the city's harmonized property tax base. The city's contribution to commuter train service, on the other hand, stands at $25.4 million (+14.9%). This sharp rise is due to the indexing of operating costs and increased levels of service.

### Other

Funding for this activity remains stable at $9.7 million. Other expenditures relating to transportation fall under this heading, such as the $2.3 million budget for the Bureau du taxi et du remorquage (taxis and towing) and the Service de police (police), as well as $7.4 million for the Transportation Plan, which is coordinated by the Service des infrastructures, transport et environnement (SITE. infrastructure, transportation and environment).

## Environmental Hygiene

This function covers all activities pertaining to the water supply and water purification, the transportation and disposal of solid waste and environmental protection that fall under the responsibility of the Urban Agglomeration Council. The 2010 Budget has allocated funding of $247.5 million (down $9.4 million from 2009) to this activity.

**Table 65**
**Environmental Hygiene Expenditures**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Water and sewers | | | |
| - drinking water treatment and supply | 62,176.4 | 61,545.0 | (1.0) |
| - drinking water supply system | 39,961.1 | 17,316.8 | (56.7) |
| - wastewater treatment | 63,070.1 | 64,521.7 | 2.3 |
| - sewage system | 17,276.1 | 13,358.8 | (22.7) |
| | **182,483.7** | **156,742.3** | **(14.1)** |
| Solid waste | | | |
| - domestic waste | 46,927.4 | 51,564.9 | 9.9 |
| - secondary waste | 15,179.7 | 22,496.3 | 48.2 |
| - disposal of dry waste | 2,526.6 | 7,338.3 | 190.4 |
| | **64,633.7** | **81,399.5** | **25.9** |
| Environmental protection | 9,860.7 | 9,384.5 | (4.8) |
| Other | 0,0 | 0,0 | - |
| **Total** | **256,978.1** | **247,526.3** | **(3.7)** |

### Water and Sewers

This activity pertains to the production of drinking water, the interception and treatment of wastewater and the maintenance and installation of trunk water mains and sewer lines. The 2010 budget for this activity was $156.7 million, down $25.7 million from 2009. This change is due to the following factors:

*Drinking Water Treatment and Supply*

At $61.5 million, the budget for this activity is down a slight $0.6 million from 2009.

*Drinking Water Supply System*

Funding for this activity stands at $17.3 million in 2010, a substantial $22.6 million (-56.7%) decline from 2009. Key factors in this change are:

- A $14.6 million reduction in budgets for the water meter contract cancelled by the city in December 2009.
- A $4.2 million reduction in the budget for preparing the water supply rehabilitation plan, since the project is terminating.
- A $1.6 million decrease resulting from reallocation of a budget to the "Sewer System" activity, in accordance with priorities set in 2010.
- A $0.9 million reduction in the budget for unforeseen work.

*Wastewater Treatment*

The 2010 budget for this activity stands at $64.5 million, up $1.4 million from 2009. This increase is largely due to:

- A $1.2 million rise in the cost of chemical products.
- A $0.7 million increase expected in the spare part acquisition budget for maintenance of the wastewater treatment station.
- A $0.9 million decrease resulting from anticipated energy saving measures (excluding electricity).

*Sewage System*

The 2010 Budget has set aside $13.4 million for this activity, down $3.9 million from 2009. This decrease is primarily due to:

- A $4.2 million reduction in the budget for preparing the sewer system rehabilitation plan, as the project is concluding.
- A $1.6 million increase due to reallocation of a budget from the "Drinking Water Supply System" activity, in accordance with priorities set in 2010.
- A $0.9 million reduction in the budget for unforeseen work.

**Solid Waste**

The Urban Agglomeration Council is responsible for the reclamation of solid waste and for disposal of domestic waste, secondary materials and dry materials, as well as for the management of hazardous materials.

The 2010 budget for this activity is $81.4 million, up $16.8 million from 2009.

*Domestic Waste*

Funding in 2010 stands at $51.6 million, up $4.6 million over 2009. This increase is primarily due to an additional $3.4 million needed for the renewal of waste disposal contracts.

*Secondary Waste*

The $22.5 million budget is up $7.3 million from 2009. This increase is primarily due to $7 million that will become payable following adoption in the near future of a regulation by the Government of Québec. The regulation targets the reduction of solid waste, while permitting the creation of a fund to finance an organic waste treatment program. The city will accordingly receive financial compensation of some $3 million, provided in its Revenue Budget.

*Disposal of Dry Waste*

The 2010 budget for this activity is $7.3 million, up $4.8 million from 2009. This large increase is primarily due to the following factors:

- An increase of $4.4 million for the contract to sort and sell construction, renovation and demolition (CRD) waste. This additional budget is required due to the termination of landfill activities at the Saint-Michel Environmental Complex (CESM).
- An additional budget of $0.5 million for the *Waste Management Master Plan* (PDGMR) communications program to get residents involved in an effective collective waste management effort within a perspective of regional autonomy, through such means as reduction at the source, reuse, recycling and recovery of these substances.

**Environmental Protection and Other Activities**

These activities comprise expenditures pertaining to environmental protection efforts, including initiatives to control air, water and noise pollution and the treatment of soil contamination, as well as waste management activities relating to environmental hygiene.

## Health and Welfare

This function includes activities pertaining to all income security and public employment services offered within the former city, as well as all public hygiene and welfare services, including food inspection and social housing. The budget for this function has remained relatively stable in 2010 at $38.3 million, compared with $37.9 million in 2009.

**Table 66**
**Health and Welfare Expenditures**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Food inspection | 3,964.8 | 4,207.8 | 6.1 |
| Social housing | 27,881.8 | 24,845.3 | (10.9) |
| Income security | 0,0 | 0,0 | - |
| Other | 6,076.3 | 9,239.9 | 52.1 |
| **Total** | **37,922.9** | **38,293.0** | **1.0** |

### Food Inspection

This activity includes all food inspection-related expenditures, including the cost of enforcing laws and by-laws and Municipal Court proceedings in this area. The ministère de l'Agriculture, des Pêcheries et de l'Alimentation du Québec (MAPAQ) funds all expenditures relating to the different food inspection programs.

### Social Housing

This activity includes expenditures pertaining to the development of social and affordable housing through various grant programs, in partnership with the Government of Québec and the Communauté métropolitaine de Montréal (CMM), and in particular the AccèsLogis et Logements abordables Québec (social component) programs.

The 2010 budget of $24.8 million for this activity is down $3 million from 2009. This decrease is due to the following factors:

- A $2.4 million increase due to a rise in financial obligations relating to the advancement of projects eligible under the *AccèsLogis* program, which is replacing the *Logements abordables Québec – social* component, as specified below.
- A $3.1 million reduction due to a decrease in financial obligations relating to the advancement of the final eligible projects accepted a few years ago under the *Logements abordables Québec – social component* program. This program is in its last phase.
- A $2 million reduction due to a reallocation of employees to other sectors of activity to meet operational requirements for financial management and support in preparing issues submitted to the decision-making bodies. This reduction has no impact on grant budgets for residents under the island's social and affordable housing programs.

### Income Security

This activity comprises expenditures pertaining to the management of income security programs within the former city. Since these programs are locally administered, the Urban Agglomeration Council Budget provides no funding for this activity.

### Other

This activity comprises all other expenditures associated with the "Health and Welfare" function and in particular, the street gang prevention initiative, community projects and the Family Action Plan.

Under a new agreement with the Government of Québec, an additional budget of $3 million has been earmarked for the war on poverty and social exclusion. This budget stands at $8 million in 2010, compared with $5 million in 2009.

## Urban Planning and Development

This function comprises all activities pertaining to the formulation and maintenance of the urban development or land use plan and to economic development.

The 2010 Budget has appropriated $50.7 million to these activities, up $3.4 million from 2009.

**Table 67**
**Urban Planning and Development Expenditures**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Urban planning and zoning | 3,299.1 | 3,740.9 | 13.4 |
| Promotion and economic development | | | |
| - industry and commerce | 29,737.5 | 34,015.3 | 14.4 |
| - tourism | 1,460.0 | 1,460.0 | - |
| - other | 0.0 | 0.0 | - |
| | **31,197.5** | **35,475.3** | **13.7** |
| Urban renewal | 12,357.8 | 11,111.6 | (10.1) |
| Other | 372.2 | 327.0 | (12.1) |
| **Total** | **47,226.6** | **50,654.8** | **7.3** |

### Urban Planning, Land Use and Zoning

This heading includes those expenditures pertaining to land use, urban planning and zoning. Planning, coordination and fulfillment of this activity is primarily provided by the Service de la mise en valeur du territoire et du patrimoine (economic and heritage development).

### Promotion and Economic Development

This heading comprises expenditures relating to the promotion of economic and tourist development. It includes municipal promotional campaigns among local and regional business communities, tourist promotion activities, the delivery of services for conventions and other public events and all grant programs designed for industrial and commercial enterprises. The 2010 budget of $35.5 million is up $4.3 million from 2009.

This increase primarily appears in the budget for the "Industry and Business" activity, which is up $4.3 million from 2009. It is primarily due to the following factors:

- A $3.6 million increase in the *success@montréal–Industry* program and a $0.9 million increase in the *success@montréal–Trade* program budget.

- A new $1 million budget for the Grand Prix of Montréal, which is returning in 2010, after an absence in 2009.
- Growth of $1 million in the budget for different financial, logistical and promotional support initiatives to promote economic development and investments.
- A $0.6 million increase in budgets to revitalize commercial thoroughfares and in financial contributions to local development centres (CLDs), which are entirely funded by the Government of Québec.
- A $0.9 million reduction in the Programme de coopération industrielle de Montréal (PROCIM), which is winding up. This decrease corresponds with financial obligations in 2010 for the final eligible projects submitted by December 31, 2004.
- A $1.3 million decrease resulting from a reassignment of resources to other sectors of activity to meet operational requirements for financial management and support in the preparation of issues submitted to the decision-making bodies.
- A $0.6 million reduction due to the city's decreased financial obligations in 2010 under vacant lot revitalization and industrial tax credit programs.

### Urban Renewal

This activity includes expenditures for the renovation of classified urban assets, including restoration, studies and research, as well as grants awarded to the owners of such properties.

In 2010, this appropriation stands at $11.1 million, down $1.2 million from 2009. The decline is primarily due to a reassessment of resident priorities and needs with respect to various financial assistance programs:

- A $0.8 million reduction due to an anticipated decline in grant applications to the *MCCQ-Ville – housing component* program, aimed at preserving the heritage value of public and private property. This decrease is due to worsening of the economic situation.
- A $0.4 million increase due to an anticipated rise in applications by residents under the *Rénovation Québec* program.
- A $0.7 million decrease due to a reallocation of resources to other sectors of activity to meet operational requirements for financial management and support in preparing issues submitted to the decision-making bodies.

### Other

This heading includes other expenditures falling under the economic development and promotion function. The "Other" heading primarily involves the budget for cartographic work relating to projects under the 2010-2012 Three-Year Capital Works Program.

## Recreation and Culture

This function includes all activities that pertain to the planning, organization and management of recreational and cultural programs, including donations and financial contributions awarded to organizations working in fields of activity falling under the responsibility of the Urban Agglomeration Council. It also includes expenditures relating to the management of equipment, infrastructure and activities of collective interest listed in the Appendix to the *Order in Council concerning the urban agglomeration of Montréal* (Order in Council 1229-2005).

The 2010 Budget has allocated an appropriation of $67 million for this function, an amount similar to that of 2009.

**Table 68**
**Recreation and Culture Expenditures**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Recreational activities | | | |
| - community centres | 48.7 | 52.2 | 7.2 |
| - indoor and outdoor skating rinks | 835.9 | 854.1 | 2.2 |
| - swimming pools, beaches and marinas | 15.9 | 19.7 | 23.9 |
| - parks and playing fields | 23,848.9 | 23,724.1 | (0.5) |
| - exhibitions and fairs | 0,0 | 0,0 | - |
| - other | 225.3 | 202.3 | (10.2) |
| | **24,974.7** | **24,852.4** | **(0.5)** |
| Cultural activities | | | |
| - community centres | 0,0 | 0,0 | - |
| - libraries | 8,123.7 | 8,281.6 | 1.9 |
| - museums and exhibition centres | 22,031.4 | 22,374.9 | 1.6 |
| - other | 11,287.6 | 11,534.8 | 2.2 |
| | **41,442.7** | **42,191.3** | **1.8** |
| **Total** | **66,417.4** | **67,043.7** | **0.9** |

### Recreational Activities

Recreational activities generally fall into two groups: the management of recreational and sports facilities and the design and maintenance of parks and green spaces.

### Cultural Activities

Cultural activities comprise expenditures relating to the planning, coordination and production of cultural events and activities, as well as to the management, operation and maintenance of buildings of cultural and heritage value, such as the Bibliothèque nationale du Québec and partial funding of the activities of Muséums nature de Montréal (Montréal's nature museums) and the Cité des arts et du cirque (circus arts centre).

## Financing Expenses

This function comprises interest and other costs pertaining to the long-term financing of capital expenditures that have been the Urban Agglomeration Council's responsibility since 2002, as well as to the debt of the former Communauté urbaine de Montréal. Long-term debt service appears separately in the "Financing" section.

### Table 69
### Financing Expenses
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Long-term debt | | | |
| - interest and other costs | 140,707.9 | 150,716.5 | 7.1 |
| | **140,707.9** | **150,716.5** | **7.1** |
| Other financing expenses | 104.5 | 104.5 | - |
| **Total** | **140,812.4** | **150,821.0** | **7.1** |

Financing expenses in the 2010 Budget stand at $150.8 million. This amount represents a $10 million (+7.1%) increase over figures in the 2009 Restated Budget.

This change is primarily due to:

- An increase of some $13.9 million resulting from additional funding of capital expenditures, as of 2007.
- A decrease of some $3.9 million, attributable to refinancing of debt at lower-than-expected interest rates.

## FINANCING

This heading includes the long-term financing of operating activities and the servicing of long-term debt.

### Table 70
### Financing
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Long-term financing of operating activities | 0,0 | (30,200.0) | - |
| Repayment of the long-term debt | 120,359.8 | 132,344.7 | 10.0 |
| **Total** | **120,359.8** | **102,144.7** | **(15.1)** |

### Long-Term Financing of Operating Activities

The city will pay a financial contribution to the public transit capital expenditures assistance program of the Société de financement des infrastructures locales du Québec (SOFIL). This amount corresponds to 15.5% of the STM's investment expenditures. The expected contribution for the overall 2006-2010 period stands at $67.1 million, for total estimated investments of $433 million.

Montréal's contribution to SOFIL in 2010 is $30.2 million and will be paid out of loans.

### Repayment of the Long-Term Debt

Expenditures earmarked for the long-term debt service have climbed from $120.4 million in 2009 to $132.3 million in 2010, a $12 million (+10%) rise. This change is primarily due to:

- A $10.5 million increase due to additional borrowing needed for long-term funding of new capital expenditures for the agglomeration.
- A $1.3 million increase attributable to contributions for accelerated debt repayment, under the debt management policy.

## ANALYSIS OF ALLOCATIONS

This item represents the use of allocations that remain under the responsibility of the Urban Agglomeration Council.

**Table 71**
**Allocations**
*(In thousands of dollars)*

| | 2009 Restated | 2010 Budget | % Change |
|---|---|---|---|
| Capitals assets activities | (4,000.0) | (22,776.8) | 469.4 |
| Repayment of capital | 0,0 | 0,0 | - |
| Accumulated surplus (deficit) | | | |
| - Unallocated operating surplus (deficit) | 0,0 | 0,0 | - |
| - Allocated operating surplus (deficit), financial reserve and reserved funds | 23,300.0 | (36,000.0) | (254.5) |
| - Amounts forecast for the future | 16,956.8 | 27,081.2 | 59.7 |
| **Total** | **36,256.8** | **(31,695.6)** | **(187.4)** |

An appropriation of ($22.8 million) appearing in the "Capital Assets Activities" line pertains to the allocation for capital works projects on the water supply and sewer systems.

Funding of ($36.0 million) appearing under the "Allocated Operational Surplus (deficit), Financial Reserves and Reserved Funds" heading represents the quota share allocation for the Urban Agglomeration Council's expected deficit in fiscal 2009.

Based on changes in the accounting principles that have been in effect since January 1, 2007, an asset or a liability in the "Amounts Forecast for the Future" activity must be recorded as of that date and calculated on an actuarial or actuarial projection basis. Funding appearing under the "Amounts Forecast for the Future" heading represents the annual amortization of this value. Furthermore, to mitigate the fiscal impact of the 2010 financial crisis, MAMROT is allowing "Amounts Forecast for the Future" to be used to relieve the tax burden. An amount of $10.5 million has been applied to this purpose. The amount for future use has thus been set at $27.1 million for 2010.

# QUOTA SHARES
# URBAN AGGLOMERATION

## QUOTA SHARES

The Urban Agglomeration Council uses the quota share system to distribute among the related municipalities the cost of expenditures resulting from the exercise of its authority. The related municipalities can then collect the funds needed to pay their quota shares under their own tax policies. This chapter describes how the different kinds of quota shares are calculated.

The following table lists the various types of quota shares that the urban agglomeration charges the related municipalities. Detailed explanations are provided. The types of quota shares to be used in 2010 are:

- General Quota Shares
- Quota Shares for the Drinking Water Supply
- Quota Shares to Contribute to the Water Financial Reserve
- Quota Shares for the Financing of Investments Eligible for the TECQ (Government of Québec Fuel Tax and Contribution) Program
- Quota Shares for Other Water Supply Costs
- Quota Shares for the First Responder Service
- Quota Shares for Arterial Road System Debts (2006-2008)
- Quota Shares for the Urban Agglomeration Anticipated Deficit for 2009

These quota shares are final, except for the quota shares for the drinking water supply.

## Table 72
## 2010 Quota Shares

| Related municipalities | Total | | Quota Shares Distributed according to the General Quota Share Distribution Method | | | | |
|---|---|---|---|---|---|---|---|
| | | | General quota shares | | Quota shares – drinking water supply | Quota shares – Others water supply costs | Quota Shares – Urban Agglo. Anticipated deficit for 2009 |
| | $ | % | $ | % | $ | $ | $ |
| **Montréal** | **1,605,751,824** | ***81.626*** | **1,340,883,895** | ***81.212*** | **60,909,085** | **95,296,868** | **29,236,361** |
| **Reconstituted municipalities** | | | | | | | |
| Baie-D'Urfé | **10,032,273** | ***0.510*** | 8,770,855 | *0.531* | 398,412 | 623,346 | 191,238 |
| Beaconsfield | **18,207,943** | ***0.926*** | 15,533,172 | *0.941* | 705,588 | 1,103,945 | 338,682 |
| Côte-Saint-Luc | **25,687,206** | ***1.306*** | 21,776,026 | *1.319* | 989,167 | 1,547,626 | 474,800 |
| Dollard-Des Ormeaux | **35,771,199** | ***1.818*** | 30,437,101 | *1.843* | 1,382,592 | 2,163,170 | 663,644 |
| Dorval | **60,655,955** | ***3.083*** | 52,778,008 | *3.197* | 2,397,419 | 3,750,943 | 1,150,761 |
| Hampstead | **9,099,560** | ***0.463*** | 7,776,009 | *0.471* | 353,222 | 552,642 | 169,547 |
| L'Île-Dorval | **45,968** | ***0.002*** | 40,186 | *0.002* | 1,825 | 2,856 | 876 |
| Kirkland | **27,403,634** | ***1.393*** | 23,676,763 | *1.434* | 1,075,507 | 1,682,712 | 516,243 |
| Mont-Royal | **40,544,295** | ***2.061*** | 34,703,668 | *2.102* | 1,576,399 | 2,466,396 | 756,672 |
| Montréal-Est | **16,516,938** | ***0.840*** | 13,886,791 | *0.841* | 630,802 | 986,937 | 302,785 |
| Montréal-Ouest | **4,789,770** | ***0.243*** | 4,124,980 | *0.250* | 187,375 | 293,163 | 89,940 |
| Pointe-Claire | **54,367,132** | ***2.764*** | 46,609,856 | *2.823* | 2,117,233 | 3,312,571 | 1,016,272 |
| Senneville | **3,442,076** | ***0.175*** | 2,967,974 | *0.180* | 134,819 | 210,934 | 64,713 |
| Sainte-Anne-de-Bellevue | **8,562,969** | ***0.435*** | 7,176,354 | *0.435* | 325,983 | 510,025 | 156,472 |
| Westmount | **46,320,257** | ***2.355*** | 39,946,910 | *2.419* | 1,814,572 | 2,839,034 | 870,994 |
| **Total reconstituted municipalities** | **361,447,176** | ***18.374*** | **310,204,653** | ***18.788*** | **14,090,915** | **22,046,302** | **6,763,639** |
| **Urban agglomeration of Montréal** | **1,967,199,000** | ***100.000*** | **1,651,088,548** | ***100.000*** | **75,000,000** | **117,343,170** | **36,000,000** |

Source: Ville de Montréal

## Table 72 (continued)
## 2010 Quota Shares

| Anticipated Quota Shares for Drinking Water Supply | | Quota Shares Distributed according to the Specific Quota Share Distribution Method | | | | | | Related municipalities |
|---|---|---|---|---|---|---|---|---|
| | | Quota Shares – Work Eligible under the TECQ Program | | Quota shares – First responder service | | Quota shares – Arterial road system debts | | |
| **$** | **%** | **$** | **%** | **$** | **%** | **$** | **%** | |
| **45,088,779** | ***91.562*** | | | **3,793,916** | ***82.298*** | **30,542,922** | ***92.182*** | **Montréal** |
| | | | | | | | | **Reconstituted municipalities** |
| | | 23,605 | *3.026* | 24,816 | *0.538* | | | Baie-D'Urfé |
| | | 41,403 | *5.307* | 43,950 | *0.953* | 441,204 | *1.332* | Beaconsfield |
| 817,588 | *1.660* | 17,551 | *2.250* | | | 64,449 | *0.195* | Côte-Saint-Luc |
| 956,696 | *1.943* | 81,875 | *10.495* | 86,119 | *1.868* | | | Dollard-Des Ormeaux |
| | | 140,286 | *17.982* | 149,331 | *3.239* | 289,208 | *0.873* | Dorval |
| 203,013 | *0.412* | 21,036 | *2.696* | 22,002 | *0.477* | 2,089 | *0.006* | Hampstead |
| | | 111 | *0.014* | 114 | *0.002* | | | L'Île-Dorval |
| | | 63,998 | *8.204* | 66,991 | *1.453* | 321,419 | *0.970* | Kirkland |
| 643,192 | *1.306* | 94,049 | *12.056* | 98,191 | *2.130* | 205,728 | *0.621* | Mont-Royal |
| 633,380 | *1.286* | 36,952 | *4.737* | 39,291 | *0.852* | | | Montréal-Est |
| 82,640 | *0.168* | | | 11,671 | *0.253* | | | Montréal-Ouest |
| | | 124,827 | *16.001* | 131,879 | *2.861* | 1,054,494 | *3.183* | Pointe-Claire |
| 47,112 | *0.096* | 8,127 | *1.042* | 8,398 | *0.182* | | | Senneville |
| 143,785 | *0.292* | 18,306 | *2.347* | 20,305 | *0.440* | 211,739 | *0.639* | Sainte-Anne-de-Bellevue |
| 627,716 | *1.275* | 108,004 | *13.844* | 113,026 | *2.452* | | | Westmount |
| **4,155,121** | ***8.438*** | **780,130** | ***100.000*** | **816,084** | ***17.702*** | **2,590,330** | ***7.818*** | **Total reconstituted municipalities** |
| **49,243,900** | ***100.000*** | **780,130** | ***100.000*** | **4,610,000** | ***100.000*** | **33,133,252** | ***100.000*** | **Urban agglomeration of Montréal** |

## General Quota Shares

General quota shares are used to fund expenditures falling under the authority of the Urban Agglomeration Council, except for those expenditures already covered by specific quota shares (those pertaining to water, work eligible under the TECQ program [Government of Québec Fuel Tax and Contribution], the first responders, arterial road system debts and Urban Agglomeration Anticipated Deficit for 2009). General quota shares for 2010 stand at $1,646.1 million.

The following table lists activities funded by general quota shares. This information allows each of the related municipalities to calculate its contribution to general urban agglomeration expenditures by activity.

### Table 73
### 2010 General Quota Shares by Activity

| Activities | % |
|---|---|
| **General administration** | |
| Assessment | 1.20 |
| Other | 11.11 |
| **Public security** | |
| Police | 29.34 |
| Fire protection (except first reponders) | 17.07 |
| Emergency preparedness | 0.07 |
| Other | 0.39 |
| **Transportation** | |
| Road network | 0.07 |
| Public transit | 22.87 |
| Other | 0.42 |
| **Environmental hygiene** | |
| Solid waste | 4.71 |
| Environnmental protection | 0.22 |
| **Health and welfare** | |
| Social housing | 0.05 |
| Other | 0.07 |
| **Urban planning and development** | |
| Urban planning and zoning | 0.17 |
| Urban renewal | 0.31 |
| Promotion and economic development | 0.95 |
| Other | 0.02 |
| **Recreation and culture** | |
| Recreational activities | 1.33 |
| Cultural activities | 2.44 |
| **Sub-total** | **92.80** |
| **Financial activities** | **7.20** |
| **Total** | **100.00** |

## Specific Quota Shares

### Quota Shares for the Drinking Water Supply

The actual costs pertaining to the water supplied by the city to the reconstituted municipalities and within the city itself are shared by means of specific quota shares calculated on the basis of actual consumption.

In fiscal 2010, the estimated cost of supplying drinking water stands at $49.2 million. The rate that will be used for invoicing provisional quota shares has been set at $0.1010 per cubic metre and will apply, in 2010, to the actual consumption of municipalities served by Montréal's drinking water production plants. These quota shares will be revised on the basis of actual consumption and cost, once that is known at the end of fiscal 2010.

### Quota Shares for the Contribution to the Water Financial Reserve

Quota shares for upgrading the water supply system stand at $75 million in 2010, in line with the city's priorities for action.

These expenditures are distributed among the related municipalities in the same manner as are the general quota shares.

### Quota Shares for the Financing of Investments Eligible for the TECQ (Government of Québec Fuel Tax and Contribution) Program

The related municipalities must share the cost of financing work performed on the water supply and treatment system in 2006, 2007 and 2008. These projects are eligible for funding under the TECQ (Government of Québec Fuel Tax and Contribution) transfer program. Distribution of expenditures to be paid among the municipalities is calculated according to the same method as for general quota shares in 2009. In July 2009, the related municipalities were offered two options. They could either pay their share of expenditures in shares (using, if they wished, the TECQ grant) or stagger payment of their share of expenditures by paying a specific quota share starting in 2010.

The cities of Montréal and Montréal-Ouest paid their expenditures in full, while Côte-Saint-Luc defrayed a portion of its costs. The other related municipalities allocated a specific quota share enabling them to pay their shares of these expenditures gradually. These quota shares stand at $0.8 million in 2010.

### Quota Shares for Other Water Supply Costs

Other water supply costs are also funded by specific quota shares. These costs are distributed among the related municipalities in the same manner as the general quota shares. They stand at $117.3 million.

The quota shares for other water supply costs, as well as those for the water supply system, for the contribution to the Water Financial Reserve and for the TECQ (Government of Québec Fuel Tax and Contribution) transfer program, enable the administration to present all water costs.

### Quota Shares for the First Responder Service

Public safety is a responsibility of the urban agglomeration, except for the first responder service in Côte-Saint-Luc.[1] The Ville de Côte-Saint-Luc thus shoulders the cost of its first responder service and does not contribute to the funding of such services elsewhere in the urban agglomeration.

Some $4.6 million in expenditures net of grant income have been earmarked for first responder service on the Island of Montréal, except for that offered in Côte-Saint-Luc. These expenditures are distributed among the related municipalities in the same manner as general quota shares, with the exception of Côte-Saint-Luc.

### Quota Shares for Arterial Road System Debts (2006-2008)

*An Act to amend various legislative provisions concerning Montréal* (Bill 22) considerably limits Urban Agglomeration Council responsibility for the arterial road system. The related municipalities have accordingly inherited the responsibility for maintaining these roads. It is with this principle in mind that the law provides that any debt for fiscal 2006, 2007 or 2008 for capital works on the arterial road system will be funded by specific quota shares assessed on the municipalities in which the work is performed.

Consequently, seven related municipalities do not have to pay any quota shares in 2010. No road work was performed from 2006 through 2008 in Senneville and L'Île-Dorval, and five municipalities (Baie-D'Urfé, Dollard-Des Ormeaux, Montréal-Est, Montréal-Ouest and Westmount) opted to repay their debts in full in 2009. In 2010, the other related municipalities will service their remaining debts through quota shares, totalling $33.1 million.

### Quota Shares for the Urban Agglomeration Anticipated Deficit for 2009

The budgetary assessment as at August 31, 2009 and a monitoring of agglomeration expenditures to date reveals that a deficit of some $36.0 million can be expected for fiscal 2009. Specific quota shares must accordingly be created in 2010 to collect the funds needed to cover the agglomeration's anticipated deficit for 2009.

These charges are distributed among the related municipalities in the same manner as general quota shares.

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[1] See *An Act to amend various legislative provisions concerning Montréal* (Bill 22), adopted June 20, 2008.

## Calculating General Quota Shares

The urban agglomeration's expenditures are distributed among the related municipalities in proportion to their respective fiscal capacities, calculated according to rules defined by the *Arrêté de la ministre des Affaires municipales et des régions en date du 26 novembre 2008* (Order in Council of the Minister of Municipal Affairs and Regions, dated November 26, 2008). "Fiscal capacity" is the total harmonized property wealth and the property-tax base of non-residential buildings, multiplied by a coefficient.

The first step of the method for determining general quota shares is to calculate the 2008 fiscal capacity of each related municipality. This value is determined by adding the non-residential property base to the harmonized property base, multiplied by a factor of 1.92.

The second step is to adjust the 2008 fiscal capacity of each reconstituted municipality by multiplying it by an individual calibration factor. These calibration factors are defined by the ministère des Affaires municipales et des Régions and published in a departmental order.

Finally, property growth from September 13, 2007 to September 13, 2009 is added to the previous results. New property wealth is added using the same weighting as in the first step (by applying a factor of 1.92 to the non-residential growth). This yields the fiscal capacity figure used for distributing 2010 quota shares. Annual property growth is thus factored into the calculation of fiscal capacity used in calculating general quota shares.

This method and its results appear in Table 74.

## Table 74
## Summary of Method for Calculating 2010 General Quota Shares

| Related municipalities | Fiscal capacity - 2008 (INR coefficient: 1,92) (A) $M | Calibration factor (B) | Calibrated fiscal capacity 2008 (A) x (B) = (C) $M | Real estate growth (INR coefficient: 1.92) (D) $M | Fiscal capacity (20109) used to determine general quota shares (C) + (D) $M | % |
|---|---|---|---|---|---|---|
| **Montréal** | **204,594.2** | **s.o.** | **204,594.2** | **7,197.0** | **211,791.1** | ***81.212*** |
| **Reconstituted municipalities** | | | | | | |
| Baie-D'Urfé | 1,327.7 | 1.01202 | 1,343.7 | 41.7 | 1,385.3 | *0.531* |
| Beaconsfield | 2,577.0 | 0.92697 | 2,388.8 | 64.6 | 2,453.4 | *0.941* |
| Côte-Saint-Luc | 3,629.0 | 0.94345 | 3,423.8 | 15.7 | 3,439.5 | *1.319* |
| Dollard-Des Ormeaux | 4,936.3 | 0.94788 | 4,679.0 | 128.5 | 4,807.5 | *1.843* |
| Dorval | 7,409.3 | 1.08636 | 8,049.1 | 287.1 | 8,336.2 | *3.197* |
| Hampstead | 1,341.8 | 0.90450 | 1,213.7 | 14.6 | 1,228.2 | *0.471* |
| L'Île-Dorval | 6.8 | 0.91549 | 6.2 | 0.2 | 6.3 | *0.002* |
| Kirkland | 3,671.2 | 1.00022 | 3,672.0 | 67.7 | 3,739.7 | *1.434* |
| Mont-Royal | 5,406.6 | 0.98486 | 5,324.8 | 156.6 | 5,481.4 | *2.102* |
| Montréal-Est | 1,940.2 | 1.09887 | 2,132.0 | 61.4 | 2,193.4 | *0.841* |
| Montréal-Ouest | 700.1 | 0.92941 | 650.6 | 0.9 | 651.5 | *0.250* |
| Pointe-Claire | 6,927.3 | 1.02611 | 7,108.2 | 253.8 | 7,362.0 | *2.823* |
| Senneville | 417.8 | 1.04596 | 437.0 | 31.8 | 468.8 | *0.180* |
| Sainte-Anne-de-Bellevue | 920.7 | 1.08871 | 1,002.4 | 131.1 | 1,133.5 | *0.435* |
| Westmount | 6,443.5 | 0.96596 | 6,224.1 | 85.4 | 6,309.6 | *2.419* |
| **Total reconstituted municipalities** | **47,655.2** | **s.o.** | **47,666.4** | **1,341.1** | **48,996.6** | ***18.788*** |
| **Urban agglomeration of Montréal** | **252,249.4** | **s.o.** | **252,249.6** | **8,538.0** | **260,787.6** | ***100.000*** |

Source: Ville de Montréal, 2007-2010 property assessment roll updated September 13, 2007 and September 13, 2009.
*Arrêté de la ministre des Affaires municipales et des régions en date du 26 novembre 2008 (Order of the Minister of Municipal Affairs and Regions, dated November 26, 2008).*

# URBAN AGGLOMERATION
# COUNCIL
# 2010-2012
# THREE-YEAR
# CAPITAL WORKS
# PROGRAM

## 2010-2012 TCWP PRIORITIES

The Montréal Urban Agglomeration's 2010-2012 Three-Year Capital Works Program (TCWP) has earmarked a total $1.605 billion in investments. These investments stand at $389.1 million in the 2010 Budget.

Rehabilitation and replacement of Urban Agglomeration assets represent 65.9% of all planned 2010 investments, as appears in the table of Expenditures by Asset Category. Development projects, which represent 34.1% of all investments slated for 2010, will primarily contribute to the urban agglomeration's economic and cultural development.

### Asset Restoration and Replacement Projects

The urban agglomeration will make major investments over the next three years in redesigning and rebuilding Rue Notre-Dame. Major investments will also be made to repair downtown Montréal's road system.

In the area of water management expenditures will, efforts will be maintained to rehabilitate the water supply and sewer systems. Significant investments will be made in this area over the next few years. Montréal will allocate a total of $821.5 million for the rehabilitation and protection of water management assets, with $173.4 million of that amount to be spent in 2010. Investments of $109.8 million have been set aside for the 2010-2012 period to upgrade drinking water production and filtration plants.

Investments of nearly $24.3 million have been set aside for the next three years and primarily concern improvements to parc Mont-Royal and to Square Dorchester, as well as to development of the nature parks.

Funding of $21 million in the present three-year capital works program has been earmarked for public safety, with $11.2 million of this amount to be spent in 2010. Key investments over the next three years will pertain to the purchase of new vehicles and the repair of firehouses and police stations.

### Development Projects

Over the next few years, $331.3 million will be invested in development projects. Investments earmarked for the Investment Fund stand at $36.4 million in the 2010 Budget. Continuation of work at the Quartier des spectacles and development of the Montréal Harbourfront are the most significant projects that will occur within the urban agglomeration over the next few years. These two projects will involve major expenditures and also benefit from contributions by the higher levels of government.

Upgrading and extending the bike path network will remain a priority in 2010 and $7.5 million will be injected into this effort as a clear indication of the importance that the Administration places on this matter. Such investments will total $21.4 million over the 2010-2012 period. Investments of $30.8 million will also be used over the three-year period to improve links to Montréal's Trudeau International Airport.

With respect to green spaces and culture, the urban agglomeration is pursuing its program of protecting, acquiring, developing and maintaining natural areas. Funding of $3.4 million has been earmarked for this purpose in 2010. The Administration is committed to pursuing this program with investments of $12 million per year for the 2010 through 2012 period. Necessary funding in excess of the amount already set aside will be subject to a decision on planning the priorities of capital works expenditures for 2010.

With support from the Government of Québec, the urban agglomeration will invest $8.9 million in 2010 to develop public squares in Old Montréal and to enhance heritage buildings. These investments will help to showcase the historical district of Old Montréal.

## Capital Expenditures by Municipal Function

The following table presents capital acquisitions by municipal category. As this table reveals, a large portion of all capital expenditures has been earmarked for the "Transportation" and "Environmental Hygiene" functions.

The "Transportation" function comprises expenditures pertaining to the rehabilitation and development of the arterial road system. The "Environmental Hygiene" function encompasses expenditures pertaining to water, waste management and environmental protection. This heading includes efforts to upgrade drinking water production plants, as well as trunk mains and sewer lines.

### Table 75

### Capital Expenditures by Municipal Function

*(In thousands of dollars)*

| Municipal functions | 2010 | 2011 | 2012 | Total |
|---|---|---|---|---|
| General administration | 14,362.7 | 2,685.1 | 2,635.2 | 19,683.0 |
| Urban planning and development | 7,822.8 | 118.1 | - | 7,941.0 |
| Health and welfare | 202,727.0 | 451,540.8 | 407,974.6 | 1,062,242.4 |
| Recreation and culture | 47,485.7 | 24,695.8 | 24,776.9 | 96,958.3 |
| Public security | 32,160.7 | 19,842.8 | 6,153.2 | 58,156.7 |
| Transportation | 84,588.0 | 126,732.5 | 148,937.2 | 360,257.7 |
| **Total** | **389,147.0** | **625,615.0** | **590,477.0** | **1,605,239.0** |

The following table of Capital Expenditures by Asset Category highlights the substantial investments that are being made in underground infrastructure.

### Table 76

### Capital Expenditures by Asset Category

*(In thousands of dollars)*

| | 2010 | | 2011 | | 2012 | |
|---|---|---|---|---|---|---|
| **Asset category** | **Protection** | **Development** | **Protection** | **Development** | **Protection** | **Development** |
| Road infrastructures | 18,572.0 | 55,096.0 | 23,506.0 | 72,923.0 | 24,484.0 | 87,057.0 |
| Environment and underground infrastructures | 173,358.0 | 9,387.0 | 342,982.0 | 1,088.0 | 305,122.0 | 799.0 |
| Parks, green spaces and playing fields | 10,047.0 | 23,821.0 | 7,592.0 | 10,878.0 | 6,623.0 | 11,730.0 |
| Buildings | 7,723.0 | 20,963.0 | 211.0 | 248.0 | 73.0 | 126.0 |
| Land | 187.0 | 2,752.0 | 187.0 | 20.0 | 187.0 | 20.0 |
| Vehicles | 9,094.0 | - | 10,281.0 | - | 350.0 | - |
| Office furnishings and equipment | 1,139.0 | 17,002.0 | 97.0 | 7,260.0 | 33.0 | 6,517.0 |
| Other assets | 36,521.0 | 3,485.0 | 148,252.0 | 90.0 | 147,356.0 | - |
| **Total Invesment** | **256,641.0** | **132,506.0** | **533,108.0** | **92,507.0** | **484,228.0** | **106,249.0** |
| **Percentage** | **65.9%** | **34.1%** | **85.2%** | **14.8%** | **82.0%** | **18.0%** |

## SUMMARY OF FINANCING METHODS

Expenditures under the Three-Year Capital Works Program are largely financed by long-term loans serviced through the Operating Budget. The urban agglomeration's various financial partners also help finance such expenditures. Among these partners, the higher levels of government participate by making transfer payments.

The main methods that the urban agglomeration uses to finance its investments appear below:

**Table 77**
**Summary of Financing Methods**
*(In thousands of dollars)*

| Methods of financing | 2010 | 2011 | 2012 | Total |
|---|---|---|---|---|
| Contributions paid by developers | - | - | - | - |
| Transfers relating to cost-sharing agreements and other transfers | 140,930.0 | 315,652.0 | 290,641.0 | 747,223.0 |
| Accumulated surpluses, general taxes and other | 29,288.0 | 10,096.0 | 1,707.0 | 41,091.0 |
| Loans charged to the Urban Agglomeration Council | 218,929.0 | 299,867.0 | 298,129.0 | 816,925.0 |
| **Total** | **389,147.0** | **625,615.0** | **590,477.0** | **1,605,239.0** |

### Transfers Relating to Cost-Sharing Agreements and Other Transfers

Transfers Relating to Cost Sharing Agreements and Other Transfers comprise all grants intended for specific purposes. These transfers stand at $140.9 million in the 2010 Budget.

### Accumulated Surpluses, General Taxes and Other

This heading comprises investments financed by allocations from surpluses or reserves, as well as transfers to investment activities paid out of tax revenues. This financing method is expected to generate $29.3 million in 2010. The size of this amount attests to the desire to rehabilitate underground infrastructure, while minimizing impact on the debt.

### Loans charged to the Urban Agglomeration

The urban agglomeration's taxpayers are fully responsible for the cost of servicing these loans. Investments that are ultimately to be financed by this kind of loan stand at $218.9 million in the 2010 Budget.

## Table 78

## Analysis of the Loans to Be Repaid by the Taxpayers

*(In thousands of dollars)*

| Business units | 2010 | 2011 | 2012 | Capital works budget total | Ulterior | Grand total |
|---|---|---|---|---|---|---|
| **Boroughs** | | | | | | |
| Plateau-Mont-Royal | 504.0 | 500.0 | - | 1,004.0 | - | 1,004.0 |
| Ville-Marie | 900.0 | 900.0 | 900.0 | 2,700.0 | - | 2,700.0 |
| **Total boroughs** | **1,404.0** | **1,400.0** | **900.0** | **3,704.0** | **-** | **3,704.0** |
| **Central departments** | | | | | | |
| Développement culturel, Qualité du milieu de vie et Diversité ethnoculturelle | 6,986.0 | 917.0 | 865.0 | 8,768.0 | 876.0 | 9,644.0 |
| Direction des systèmes d'information | 18,036.0 | 7,324.0 | 6,517.0 | 31,877.0 | - | 31,877.0 |
| Finances | 71,467.0 | 246,410.0 | 258,360.0 | 576,237.0 | - | 576,237.0 |
| Infrastructures, Transport et Environnement | 56,492.0 | 27,418.0 | 25,455.0 | 109,365.0 | 9,890.0 | 119,255.0 |
| Mise en valeur du territoire et du patrimoine | 53,969.0 | 6,767.0 | 6,032.0 | 66,768.0 | 1,470.0 | 68,238.0 |
| Sécurité incendie | 10,245.0 | 9,631.0 | - | 19,876.0 | 3,358.0 | 23,234.0 |
| Société du parc Jean-Drapeau | 330.0 | - | - | 330.0 | - | 330.0 |
| **Total central departments** | **217,525.0** | **298,467.0** | **297,229.0** | **813,221.0** | **15,594.0** | **828,815.0** |
| **Total** | **218,929.0** | **299,867.0** | **298,129.0** | **816,925.0** | **15,594.0** | **832,519.0** |

## SUMMARY OF CAPITAL EXPENDITURES BY BUSINESS UNIT

The following table summarizes investments by business unit.

### Table 79

### Summary of Capital Expenditures by Business Unit

*(In thousands of dollars)*

| Business units | 2010 | 2011 | 2012 | Capital works budget total | Ulterior | Grand total |
|---|---|---|---|---|---|---|
| **Boroughs** | | | | | | |
| Plateau-Mont-Royal | 504.0 | 500.0 | - | 1,004.0 | - | 1,004.0 |
| Ville-Marie | 900.0 | 900.0 | 900.0 | 2,700.0 | - | 2,700.0 |
| **Total boroughs** | **1,404.0** | **1,400.0** | **900.0** | **3,704.0** | **-** | **3,704.0** |
| **Central departments** | | | | | | |
| Développement culturel, Qualité du milieu de vie et Diversité ethnoculturelle | 6,986.0 | 917.0 | 865.0 | 8,768.0 | 876.0 | 9,644.0 |
| Direction des systèmes d'information | 18,036.0 | 7,324.0 | 6,517.0 | 31,877.0 | - | 31,877.0 |
| Finances | 117,070.0 | 550,837.0 | 541,942.0 | 1,209,849.0 | - | 1,209,849.0 |
| Infrastructures, Transport et Environnement | 154,613.0 | 46,406.0 | 32,906.0 | 233,925.0 | 15,189.0 | 249,114.0 |
| Mise en valeur du territoire et du patrimoine | 80,463.0 | 9,100.0 | 7,347.0 | 96,910.0 | 1,470.0 | 98,380.0 |
| Sécurité incendie | 10,245.0 | 9,631.0 | - | 19,876.0 | 3,358.0 | 23,234.0 |
| Société du parc Jean-Drapeau | 330.0 | - | - | 330.0 | - | 330.0 |
| **Total central departments** | **387,743.0** | **624,215.0** | **589,577.0** | **1,601,535.0** | **20,893.0** | **1,622,428.0** |
| **Total** | **389,147.0** | **625,615.0** | **590,477.0** | **1,605,239.0** | **20,893.0** | **1,626,132.0** |

## DETAILS OF INVESTMENT EXPENDITURES BY BUSINESS UNIT AND PROJECT

The following pages provide an investment breakdown by business unit and project.

## Borough of Plateau-Mont-Royal

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| 34222 | Program to relandscape parks | 500.0 | 500.0 | - | 1,000.0 | | 1,000.0 |
| 50020 | Program to redevelop infrastructures | 4.0 | - | - | 4.0 | | 4.0 |
| Total | | 504.0 | 500.0 | - | 1,004.0 | - | 1,004.0 |

## Borough of Ville-Marie

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **34220** | Program to relandscape parks | 80.0 | 80.0 | 80.0 | **240.0** | - | 240.0 |
| **55737** | Road repair program | 800.0 | 800.0 | 800.0 | **2,400.0** | - | 2,400.0 |
| **34320** | Program to replace older park equipment | 20.0 | 20.0 | 20.0 | **60.0** | | 60.0 |
| **Total** | | **900.0** | **900.0** | **900.0** | **2,700.0** | - | **2,700.0** |

## Développement culturel, Qualité du milieu de vie et Diversité ethnoculturelle

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **Direction du développement culturel** | | | | | | | |
| **38120** | Acquisition and enhancement of cultural equipment | 1,291.0 | - | - | **1,291.0** | - | 1,291.0 |
| **Sub-total** | | **1,291.0** | **-** | **-** | **1,291.0** | **-** | **1,291.0** |
| **Direction des grands parcs et de la nature en ville** | | | | | | | |
| **32125** | Landscaping surroundings - Complexe environnemental de Saint-Michel | 272.0 | 273.0 | 274.0 | **819.0** | 275.0 | 1,094.0 |
| **32300** | Program to acquire major natural spaces | 3,006.0 | - | - | **3,006.0** | - | 3,006.0 |
| **32305** | Development program for large natural spaces | 346.0 | - | - | **346.0** | - | 346.0 |
| **34310** | Program to redevelop nature parks | 890.0 | 133.0 | 113.0 | **1,136.0** | 113.0 | 1,249.0 |
| **34250** | Program to redevelop parc du Mont-Royal | 1,181.0 | 511.0 | 478.0 | **2,170.0** | 488.0 | 2,658.0 |
| **Sub-total** | | **5,695.0** | **917.0** | **865.0** | **7,477.0** | **876.0** | **8,353.0** |
| **Total** | | **6,986.0** | **917.0** | **865.0** | **8,768.0** | **876.0** | **9,644.0** |

## Direction des systèmes d'information

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **68270** | Human capital – improving computer system | 830.0 | - | - | **830.0** | - | 830.0 |
| **68040** | DSI - Development program | 302.0 | - | - | **302.0** | - | 302.0 |
| **68120** | e-Cité – implementation of the city portal | - | 768.0 | 768.0 | **1,536.0** | - | 1,536.0 |
| **68200** | Food inspection management | 645.0 | - | - | **645.0** | - | 645.0 |
| **68210** | Management of human resources and personnel activities | - | 2,823.0 | 2,835.0 | **5,658.0** | - | 5,658.0 |
| **68230** | Integration of police data - IDP2 project | 3,270.0 | 2,250.0 | 1,500.0 | **7,020.0** | - | 7,020.0 |
| **68110** | Upgrading of telephone and telecommunications systems | 2,419.0 | 1,146.0 | 1,135.0 | **4,700.0** | - | 4,700.0 |
| **68260** | Upgrading of Oracle solutions | 2,685.0 | - | - | **2,685.0** | - | 2,685.0 |
| **68050** | Program to manage computer obsolescence | 1,034.0 | 64.0 | - | **1,098.0** | - | 1,098.0 |
| **68310** | Public security program | 1,305.0 | 273.0 | 279.0 | **1,857.0** | - | 1,857.0 |
| **68290** | Vehicle work station – mobile systems architecture | 4,000.0 | - | - | **4,000.0** | - | 4,000.0 |
| **68240** | System to issue computerized notices of infraction | 850.0 | - | - | **850.0** | - | 850.0 |
| **68140** | Geographic information system | 696.0 | - | - | **696.0** | - | 696.0 |
| **Total** | | **18,036.0** | **7,324.0** | **6,517.0** | **31,877.0** | - | **31,877.0** |

## Finances

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **77000** | Projects dedicated to the road network | 2,823.0 | 15,380.0 | 17,175.0 | **35,378.0** | - | 35,378.0 |
| **77005** | Projects dedicated to the Water Fund | 51,486.0 | 322,836.0 | 299,108.0 | **673,430.0** | - | 673,430.0 |
| **77006** | Projects dedicated to the Investment Fund | 23,114.0 | 58,236.0 | 72,447.0 | **153,797.0** | - | 153,797.0 |
| **77007** | Projects dedicated to green spaces | 3,308.0 | 6,133.0 | 5,856.0 | **15,297.0** | - | 15,297.0 |
| **77008** | General investment projects | 36,339.0 | 148,252.0 | 147,356.0 | **331,947.0** | - | 331,947.0 |
| **Total** | | **117,070.0** | **550,837.0** | **541,942.0** | **1,209,849.0** | - | **1,209,849.0** |

## Infrastructures, Transport et Environnement

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **Direction générale** | | | | | | | |
| **28020** | Computerization of management for capital works projects | 22.0 | - | - | **22.0** | - | 22.0 |
| **Sub-total** | | **22.0** | - | - | **22.0** | - | **22.0** |
| **Direction de l'eau** | | | | | | | |
| **55120** | Borough of Ville-Marie (downtown) - Program to renew water and sewer systems | 10,174.0 | - | - | **10,174.0** | - | 10,174.0 |
| **55122** | Borough of Plateau-Mont-Royal (downtown) - Program to renew water and sewer systems | 552.0 | - | - | **552.0** | - | 552.0 |
| **55121** | Borough of Sud-Ouest (downtown) - Program to renew water and sewer systems | 991.0 | - | - | **991.0** | - | 991.0 |
| **56092** | Construction of water mains - Pierrefonds regional network | 476.0 | - | - | **476.0** | - | 476.0 |
| **56530** | Disinfection of wastewater | 1,360.0 | 1,362.0 | 1,364.0 | **4,086.0** | 2,424.0 | 6,510.0 |
| **58026** | Upgrading of drinking water treatment plants | 1,991.0 | 1,209.0 | 470.0 | **3,670.0** | - | 3,670.0 |
| **56528** | Upgrading of treatment plant and net | 267.0 | 297.0 | - | **564.0** | - | 564.0 |
| **58025** | Upgrading of drinking water treatment plants | 63,920.0 | 13,952.0 | 1,953.0 | **79,825.0** | 3,661.0 | 83,486.0 |
| **56529** | Program to bring station infrastructures and equipment up to standard | 5,023.0 | 220.0 | 1,600.0 | **6,843.0** | - | 6,843.0 |
| **56088** | Program to rehabilitate water conduits | 6,358.0 | 1,085.0 | 520.0 | **7,963.0** | 25.0 | 7,988.0 |
| **58027** | Rehabilitation program for reservoirs and pumping stations | 11,901.0 | - | - | **11,901.0** | - | 11,901.0 |
| **10010** | Program to renew water and sewer systems | 673.0 | - | - | **673.0** | - | 673.0 |
| **77001** | Program to renew water and sewer systems | 35.0 | - | - | **35.0** | - | 35.0 |
| **53010** | Program for the major repair of sewer and main sewer systems | 7,790.0 | 1,756.0 | - | **9,546.0** | - | 9,546.0 |
| **58015** | Safety measures to protect electricity flow to water production plants and pumping stations | 6,915.0 | - | - | **6,915.0** | - | 6,915.0 |
| **Sub-total** | | **118,426.0** | **19,881.0** | **5,907.0** | **144,214.0** | **6,110.0** | **150,324.0** |

## Infrastructures, Transport et Environnement (continued)

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **Direction de l'environnement** | | | | | | | |
| **50010** | Construction and repair of solid waste management infrastructures | 6,495.0 | 55.0 | - | **6,550.0** | | 6,550.0 |
| **58048** | Program to replace vehicles | 35.0 | - | - | **35.0** | | 35.0 |
| **50001** | Protection and repair of buildings - environment | 150.0 | - | - | **150.0** | | 150.0 |
| **Sub-total** | | **6,680.0** | **55.0** | - | **6,735.0** | - | **6,735.0** |
| **Direction du transport** | | | | | | | |
| **75011** | Improvement of general traffic on Mount Royal | 3,150.0 | - | - | **3,150.0** | - | 3,150.0 |
| **75002** | Access to the Montréal-Trudeau Airport | 6,550.0 | 12,200.0 | 12,075.0 | **30,825.0** | 8,000.00 | 38,825.0 |
| **59004** | Develpment of public roads | 520.0 | 520.0 | 120.0 | **1,160.0** | - | 1,160.0 |
| **45000** | Development of the bicycle-path network | 7,475.0 | 6,875.0 | 7,075.0 | **21,425.0** | - | 21,425.0 |
| **59012** | Measures to improve bus traffic - RPM | 129.0 | 200.0 | 1,200.0 | **1,529.0** | - | 1,529.0 |
| **76000** | Project to modernize rue Notre-Dame | 5,428.0 | 3,251.0 | 3,310.0 | **11,989.0** | - | 11,989.0 |
| **55845** | Program to repair arteries | 889.0 | 1,147.0 | 1,147.0 | **3,183.0** | - | 3,183.0 |
| **55860** | Program to repair local roads downtown | 532.0 | - | - | **532.0** | - | 532.0 |
| **46000** | Program to rebuild road structures | 728.0 | 764.0 | 560.0 | **2,052.0** | 679.00 | 2,731.0 |
| **59023** | Rebuilding the Décarie-A-40 exchanger | 25.0 | 25.0 | - | **50.0** | - | 50.0 |
| **59018** | Safety of arterial network | 1,598.0 | 15.0 | 15.0 | **1,628.0** | 150.00 | 1,778.0 |
| **59002** | Program for traffic lights and overhead lighting | 2,461.0 | 1,473.0 | 1,497.0 | **5,431.0** | 250.00 | 5,681.0 |
| **Subs-total** | | **29,485.0** | **26,470.0** | **26,999.0** | **82,954.0** | **9,079.0** | **92,033.0** |
| **Total** | | **154,613.0** | **46,406.0** | **32,906.0** | **233,925.0** | **15,189.0** | **249,114.0** |

## Mise en valeur du territoire et du patrimoine

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **Investment fund** | | | | | | | |
| **40132** | École de technologie supérieure (ETS) - Infrastructures | 954.0 | - | - | **954.0** | - | 954.0 |
| **40501** | Havre de Montréal - Redevelopment autoroute Bonaventure | 2,629.0 | 168.0 | - | **2,797.0** | - | 2,797.0 |
| **35020** | Enhancement of boulevard De Maisonneuve | 2,633.0 | - | - | **2,633.0** | - | 2,633.0 |
| **40130** | Infrastructure program required for real estate development | 3,682.0 | - | - | **3,682.0** | - | 3,682.0 |
| **35010** | Quartier des spectacles - complementary projects | 554.0 | 605.0 | 505.0 | **1,664.0** | - | 1,664.0 |
| **35011** | Quartier des spectacles - redevelopment of the Place des Arts area | 28,574.0 | 2,918.0 | 1,908.0 | **33,400.0** | - | 33,400.0 |
| **41001** | Technoparc de Montréal - Infrastructures and development | 475.0 | - | - | **475.0** | - | 475.0 |
| **Sub-total** | | **39,501.0** | **3,691.0** | **2,413.0** | **45,605.0** | **-** | **45,605.0** |
| **Immovables** | | | | | | | |
| **66150** | Program to protect, remove and replace oil tanks | 34.0 | - | - | **34.0** | - | 34.0 |
| **64020** | Development program – Police department assets | 8,455.0 | - | - | **8,455.0** | - | 8,455.0 |
| **64021** | Protection program – Police department buildings | 613.0 | 143.0 | - | **756.0** | - | 756.0 |
| **66030** | Program to preserve administration buildings | 3,641.0 | - | - | **3,641.0** | - | 3,641.0 |
| **38009** | Program to preserve cultural buildings | 30.0 | - | - | **30.0** | - | 30.0 |
| **66460** | Program to preserve corporate industrial buildings | 3,273.0 | 565.0 | 107.0 | **3,945.0** | - | 3,945.0 |
| **66167** | Program to preserve electric mechanical systems | 653.0 | 68.0 | 73.0 | **794.0** | 78.0 | 872.0 |
| **20910** | Vehicle replacement program | 350.0 | 350.0 | 350.0 | **1,050.0** | 138.0 | 1,188.0 |
| **Sub-total** | | **17,049.0** | **1,126.0** | **530.0** | **18,705.0** | **216.0** | **18,921.0** |

## Mise en valeur du territoire et du patrimoine (continued)

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **Regular projets** | | | | | | | |
| **36200** | Development of the Old Montréal public domain | 5,046.0 | 392.0 | 40.0 | **5,478.0** | 130.0 | 5,608.0 |
| **35012** | Pneumatic waste collection - Quartier des spectacles area | 2,086.0 | 2,500.0 | 3,632.0 | **8,218.0** | 600.0 | 8,818.0 |
| **48007** | Development of social and community housing | 6,232.0 | 760.0 | 549.0 | **7,541.0** | 524.0 | 8,065.0 |
| **39710** | Turcot Yard - Infrastructures | 40.0 | - | - | **40.0** | - | 40.0 |
| **36300** | Enhancement of heritage buildings | 3,881.0 | - | - | **3,881.0** | - | 3,881.0 |
| **36000** | Enhancement of Mount Royal - Road network repair | 1,365.0 | 65.0 | 27.0 | **1,457.0** | - | 1,457.0 |
| **48008** | Development of social and community housing – additional projects | 178.0 | - | - | **178.0** | - | 178.0 |
| **36201** | Redevelopment of square Dorchester | 5,085.0 | 566.0 | 156.0 | **5,807.0** | - | 5,807.0 |
| **Sub-total** | | **23,913.0** | **4,283.0** | **4,404.0** | **32,600.0** | **1,254.0** | **33,854.0** |
| **Total** | | **80,463.0** | **9,100.0** | **7,347.0** | **96,910.0** | **1,470.0** | **98,380.0** |

## Sécurité incendie

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **62470** | Program to preserve fire stations and administration buildings | 2,113.0 | - | - | **2,113.0** | 3,358.0 | 5,471.0 |
| **71080** | Program to replace vehicles | 8,132.0 | 9,631.0 | - | **17,763.0** | - | 17,763.0 |
| **Total** | | **10,245.0** | **9,631.0** | - | **19,876.0** | **3,358.0** | **23,234.0** |

## Société du parc Jean-Drapeau

### Investment by Project and Program

*(In thousands of dollars)*

| Number | Project | 2010 | 2011 | 2012 | TCWP Total | Ulterior | Grand total |
|---|---|---|---|---|---|---|---|
| **43010** | Program to preserve assets – Parc Jean-Drapeau | 330.0 | - | - | **330.0** | - | 330.0 |
| **Total** | | **330.0** | - | - | **330.0** | - | **330.0** |

Montréal en action

# 2010 Appendices

# PRESENTATION FORMAT FOR BUDGET INFORMATION AND STANDARD ACCOUNTING PRACTICES FOR THE OPERATING BUDGET

Montréal has adopted the general budget and accounting practices set out in the *Manuel de la présentation de l'information financière* published by the ministère des Affaires municipales, des Régions et de l'Occupation du territoire (MAMROT). Budget figures are presented by category for revenues and by category and activity for expenditures:

- In the City Council Budget, for local areas of responsibility.
- In the Urban Agglomeration Council budget, for urban agglomeration areas of responsibility.

Financial data also appear by business unit, in accordance with the city's organizational structure.

At the same time, the city Administration has decided to use municipal corporate funds and internal department funds to control certain of its activities. These funds serve to include revenues and expenditures associated with commercial activities or certain services provided by one administrative unit to another within the city (internal billing), particularly with respect to building tenancy and the use of mobile support equipment. To simplify presentation of the budget data, these funds are separately detailed in this document. To faithfully present the city's levels of revenues and expenditures for tax purposes, these internal and inter-entity transactions are deducted from the total so that they will not be counted twice.

A statement of revenues and expenditures relating to Water Fund operations and a summary of capital work activities relating to the Road Fund and to the Investment Fund are also presented in separate appendices of this document.

## Presentation of Operating Expenditures and Revenues

Revenues fall under the following five headings:

- **"Taxes"** comprises all revenues from taxation and fee schedules for water and solid waste treatment services.
- **"Payments in Lieu of Taxes"** encompasses revenues from owners of non-taxable properties that are subject to compensation in lieu of taxes. *An Act respecting municipal taxation* identifies these properties and sets out the various compensation amounts applicable to each case.
- **"Quota Shares"** comprises the amounts paid by member municipalities to fund activities falling under the authority of the Urban Agglomeration Council.
- **"Services Rendered and Other Revenues"** covers revenues from services provided to municipal organizations and to third parties, as well as other kinds of revenues.
- **"Transfers"** includes all grants from the government, from other public organizations and from private enterprise.

Expenditures are presented by both function and by activity.

- The "General Administration" function includes the set of activities pertaining to municipal management and administration. Expenditures are primarily associated with operations of the City Council, the Urban Agglomeration Council and the 19 borough councils, as well as law enforcement and financial, administrative and human resources management.
- The "Public Security" function encompasses expenditures for the protection of individuals and property, such as surveillance, prevention activities and emergency preparedness measures.
- The "Transportation" function covers all activities involved in the planning, organization and maintenance of the roadways, transportation of people and goods and public transit.
- The "Environmental Hygiene" function takes in all expenditures for water and sewers, solid waste management and environmental protection.
- The "Health and Welfare" function includes all public hygiene and welfare services for individuals, particularly in terms of social and affordable housing.
- The "Urban Planning and Development" function covers all economic activities for the development and maintenance of city planning activities or the urban plan, along with funding of the city's economic and tourism development programs.
- The "Recreation and Culture" function comprises all program planning, organization and management activities pertaining to recreation and culture in support of resident quality of life and integration of cultural communities.
- The "Financing Expenses" function comprises interest charges and other loan-related costs.

## STATEMENT OF ACCOUNTING PRINCIPLES USED IN PREPARING THE OPERATING BUDGET

The city's budget basis is comparable to the accounting base, with certain exceptions explained at the end of this section. The budget basis comprises and relies on the following accounting principles:

### Accounting Method

Transactions are recorded in the city's books using the accrual basis of accounting. Under this method, revenues and expenditures are recognized in the year in which the events and transactions occur.

### Transfer Revenues

Transfer revenues (grants) are recognized in the Statement of Operating Activities for Tax Purposes or in capital works activities (TCWP) in the fiscal period that give rise to events warranting the transfers, as long as the city has met the eligibility criteria set out in the governmental programs.

### Capital Expenditures and Amortization

Capital expenditures are recorded at cost and amortized on a straight-line basis over their estimated service lives.

### Costs Resulting from Pension Plans and Other Future Employee Benefits

Expenditures for retirement plans with set benefits and other future employee benefit plans primarily consist of the cost of benefits accumulated under the plan for services rendered by current employees, the amortization of actuarial gains and losses over the average remaining service period of current employees and the interest cost of retirement benefits.

The expenditure figure for retirement plans with set benefits corresponds to city contributions for services provided by the employees.

### Landfill Closure and Post-Closure Costs

For an estimated period of 20 years, the city will assume closure and post-closure costs for landfills that it has previously operated. To meet these obligations, the city has, over the years, created a reserve to finance closure and post-closure costs. Such costs are equal to the present value of the cost of final site recovery and for monitoring and maintenance expenses of collection and treatment systems for biogases and leachates.

Since 2009, following the ordered termination of landfill activities at the primary controlled landfill site as at December 31, 2008, closure and post-closure costs for this site have been entirely funded by this provision.

### Repayment of Long-Term Debt

This item, presented under the "Financing" heading, represents the repayment of loans and payments to the sinking fund with respect to loans taken out for capital acquisitions.

### Repayment of Capital

This item, presented under the "Allocations" heading, represents the repayment of loans obtained for the long-term financing of operating activities.

### Amounts Forecast for the Future

The city has included future allocations corresponding to the net balance of operating expenditures that are to be taxed in future years in its reported financial information. These amounts have been amortized and appear under the "Allocations" headings in the Statement of Operating Activities for Tax Purposes, over estimated periods through 2020. These allocations pertain to:

- Application of transitional measures related to changes to accounting policies that occurred in 2000 (amortization over an estimated period to 2020).
- Initial obligation with respect to fringe benefits (amortization of retirement plans over an estimated period to 2017).
- Amortization of items that should usually be allocated within a single fiscal period, as with modifications or enhancements to the retirement plans.

### Foreign Currency Conversion

Revenues and expenditures resulting from transactions in foreign currencies are converted into Canadian dollars at the transaction date's prevailing rate. Investments and loans denominated in foreign currencies are converted using the balance sheet date's prevailing exchange rates. The repayment of loans and payments to the Sinking Fund relating to loans denominated in foreign currencies are converted using the transaction date's prevailing exchange rate. Gains and losses resulting from the difference between the historical foreign exchange rate and the foreign exchange rate in effect at the date of repayment or payment are charged to revenues and expenditures in the Statement of Operating Activities for Tax Purposes.

The foreign exchange gain or loss associated with a long-term monetary item denominated in a foreign currency (but not covered by a contract providing protection against the risk of exchange rate fluctuation) is recognized as a deferred item and charged in the Statement of Operating Activities for Tax Purposes, using the straight-line method.

### Elimination of Internal Transactions and Inter-Entity Transactions

Activities requiring internal billing between two business units within the city are eliminated in the Statement of Operating Activities for Tax Purposes to avoid counting such revenues and expenditures twice in the city's Global Budget.

### Derivative Financial Instruments

The city employs derivative financial instruments, such as currency exchange and interest rate contracts, to reduce the currency exchange and interest risks on its long-term debt. It does not employ derivative financial instruments for conducting transactions or for speculative purposes.

Profits or losses under foreign currency swap contracts relating to loans in foreign currency are reported in the same period as currency exchange profits and losses associated with the corresponding debt and serve to reduce the latter.

Interest rate swaps resulting from interest rate swap contracts are recorded as adjustments to financing expenses.

### Difference between the Budget Basis and the Accounting Basis

The budget basis differs slightly from the financial statements with respect to the following:

- An average rate per union accreditation is used to calculate most of the cost of employer contributions. However, the expense is recorded as a real cost for certain kinds of contributions (such as the Québec Pension Plan and employment insurance).
- The financial impact of issues that could affect multiple business units (central departments or boroughs), such as those pertaining to the renewal of collective agreements or the implementation of cost-saving projects, may be budgeted under a corporate budget item, while the actual cost of such impact will be directly charged to the various business entities concerned.

## SHARING OF POWERS AND PREPARING THE BUDGET

Pursuant to the *Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities* and the *Act respecting the exercise of certain municipal powers in certain urban agglomerations*, the city's powers of administration are divided among the urban agglomeration and local authorities. As the central city of this urban agglomeration, Montréal continues to provide services and to manage collective equipment for all island residents, within the city itself and within the 15 reconstituted municipalities.

These common services are provided by Ville de Montréal employees. Since 2009, the Island of Montréal's 16 related municipalities will be required to fund all shared services that fall under the Urban Agglomeration Council's authority with quota shares. This system of funding urban agglomeration responsibilities results from legislative changes introduced by *An Act to amend various legislative provisions concerning Montréal (Bill 22)* that was adopted in June 2008.

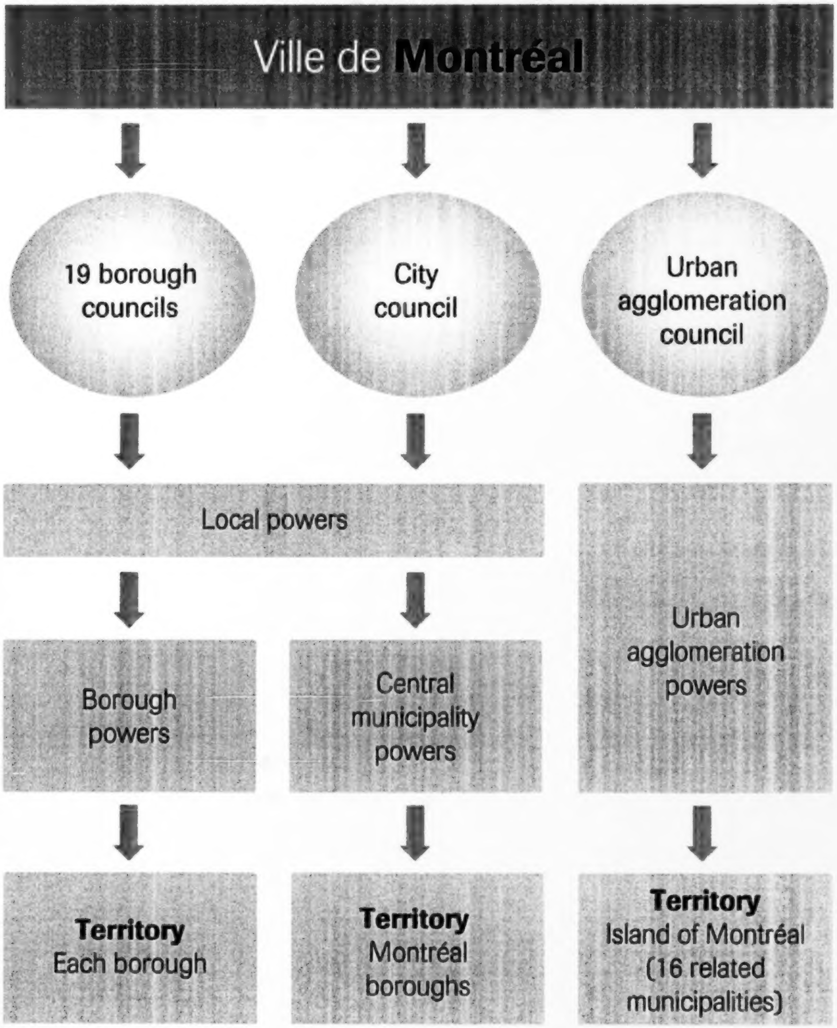
This Act also makes changes to items falling under the Urban Agglomeration Council's authority. Arterial road system activities, for example, will now be under local authority, except for the definition of management and harmonization standards, general planning of the system and certain work that remains under the urban agglomeration's responsibility.

Furthermore, several items have been removed from the list of equipment, infrastructure and activities of collective interest set out in the Appendix to the *Order in Council concerning the urban agglomeration of Montréal* (No. 1229-2005 and amendments), such as several large parks, cultural facilities, celebrations and festivals. Appendix 3 itemizes the items that remain under the urban agglomeration's responsibility.

## Political Entities and Territories of Application

Figure 2 illustrates how powers are distributed within the city, the political entities responsible for these powers and the territories to which such powers apply.

**Figure 2**
**Sharing of Powers—Political Entities and Territories of Application**


Ville de Montréal
19 borough councils
City council
Urban agglomeration council
Local powers
Urban agglomeration powers
Borough powers
Central municipality powers
Territory
Each borough
Territory
Montréal boroughs
Territory
Island of Montréal (16 related municipalities)

### Montréal Urban Agglomeration Council

The urban agglomeration is responsible for services provided to all island residents. These responsibilities are exercised by the Urban Agglomeration Council. This municipal political entity and decision-making body holds the authority to adopt any by-law, to authorize any expenditure and to levy any quota share throughout the Island of Montréal.

The Urban Agglomeration Council is designed to have a simple and democratic structure. Montréal's mayor selects representatives to accompany him to the Urban Agglomeration Council. Their briefs are set by the City Council, which defines the positions to be taken by its elected officials at the Urban Agglomeration Council. The same rule applies for the mayors of the reconstituted municipalities, who are bound by the guidelines of their respective city councils. A total of 31 elected officials sit on the Urban Agglomeration Council. They are:

- The mayor of Montréal, who is its chair.
- 15 elected officials from Montréal's City Council, who are appointed by the mayor.
- 14 mayors of the reconstituted municipalities (Île-Dorval and Dorval share one representative), one of whom is appointed as vice-chair.
- An additional representative from Dollard-Des Ormeaux (because of the size of its population), who is appointed by the mayor of this municipality.

The representation of each of the 16 related municipalities within this council is proportional to its demographic weight. Montréal has a weight of 87% and the 15 reconstituted municipalities have 13%.

The following table summarizes the Urban Agglomeration Council's powers:

### City Council and Borough Councils

Furthermore, in accordance with the various areas of activity defined in the *Charter of Ville de Montréal*, the city's local powers are distributed among the City Council and the borough councils.

The Montréal City Council continues to assume its responsibility toward local powers within the city, which will now have 19 boroughs. The borough councils are responsible for delivering their own local services.

The City Council now consists of the city mayor, plus 64 city councillors, 18 of whom are borough mayors. A borough council will have at least five members. These members include the borough mayor, its one or more city councillors and any borough councillors. There are now 19 boroughs, with 46 councillors, who also sit on the City Council and 38 borough councillors.

**Table 80**

**Summary of Powers Falling Under the Urban Agglomeration Council or the City and Borough Councils**

| Urban Agglomeration Powers | Local Powers |
|---|---|
| ▪ Property assessment<br>▪ Police, fire and emergency preparedness services<br>▪ First responder services, except in Côte-Saint-Luc<br>▪ 9-1-1 emergency centre<br>▪ Implementation of fire coverage and public safety plans<br>▪ Municipal Court<br>▪ Social housing<br>▪ Assistance to the homeless<br>▪ Prevention and elimination of substance abuse and prostitution<br>▪ Waste disposal and reclamation, along with management of any hazardous substances<br>▪ Formulation and adoption of a solid waste management plan<br>▪ Municipal waterways<br>▪ Water supply and purification, except local mains<br>▪ Public transit<br>▪ Definition of minimum standards for the management and general planning of the arterial road system and work on specified roadways<br>▪ Economic and tourist promotion outside the limits of the related municipality<br>▪ Tourist information services<br>▪ Industrial parks<br>▪ Conseil des arts de Montréal (arts council)<br>▪ Equipment, infrastructure and activities of collective interest designated in the *Order in Council concerning the urban agglomeration of Montréal* (No. 1229-2005 and modifications)<br>▪ Contribution for Financing Montréal's Nature Museums Deficit<br>▪ Any other responsibilities formerly under the jurisdiction of an RCM or an urban community in the event that the city took the place of the latter. | ▪ Land use planning<br>▪ Building, public nuisance and public health regulations<br>▪ Housing<br>▪ Fire protection and emergency preparedness<br>▪ Waste collection and transportation<br>▪ Local and arterial road management<br>▪ Local water mains and sewer lines<br>▪ Local sports and recreational facilities<br>▪ Local libraries<br>▪ Local parks<br>▪ Local economic, community, cultural and social development<br>▪ Heritage<br>▪ The Commission des services électriques (electrical service commission)<br>▪ The Sociétés de développement commercial (SDCs)<br>▪ Industrial parks listed in by-law RCG-06-020<br>▪ Election organization. |

## Preparing the Budget

The Ville de Montréal has produced an integrated 2010 Global Budget consistent with its organizational structure. The Global Budget is presented in two ways: (1) by financial activity in terms of the city's organizational structure (that is, by city department and by borough), pursuant to the *Manuel de la présentation de l'information financière municipale* published by the ministère des Affaires municipales, des Régions et de l'Occupation du territoire (MAMROT) and (2) by expenditure by item.

Since the city's administrative powers are shared between the Urban Agglomeration Council and local authorities, pursuant to the existing governance model, the city has also prepared the budget based on urban agglomeration and local powers (the budgets of the Urban Agglomeration Council and of the City Council) and has presented these two separate budgets by financial activity.

### Legal Framework

The *Act respecting the exercise of certain municipal powers in certain urban agglomerations* sets certain specific obligations for the central city with respect to the expenditures it makes in exercising urban agglomeration powers.

Among its stipulations, the law provides that:

- Expenditures incurred by the central city in exercising urban agglomeration powers are treated separately from those incurred in exercising local powers.
- Expenditures incurred by the central city in exercising both urban agglomeration powers and local powers are mixed expenditures.
- The Urban Agglomeration Council sets criteria by by-law to determine what portion of a mixed expenditure constitutes an expenditure incurred in exercising urban agglomeration powers.
- Revenues follow the same rules as expenditures. Thus, central city revenues that are generated by exercising an urban agglomeration power must be assigned to financing expenditures incurred in exercising that power.

### Flexible, Effective and Efficient Approach

The Ville de Montréal, in its role as the central city, discharges its responsibilities pertaining to the exercise of urban agglomeration powers, while at the same time providing its residents with services falling under its local powers. All such services, whether associated with exercising agglomeration powers or with the exercise of local powers, are offered by Ville de Montréal employees.[1]

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[1] Certain services provided by the Ville de Montréal may be performed externally on a contract basis. These services are still administered by city employees and are treated as city services. Furthermore, certain services falling under the urban agglomeration's powers may also be delegated to the related municipalities.

Under these circumstances, all of the Ville de Montréal's expenditures must be analyzed and apportioned among the Urban Agglomeration Council and the City Council Budgets. This apportionment is performed in accordance with the powers identified in the *Act respecting the exercise of certain municipal powers in certain urban agglomerations*. Mixed expenditures on the other hand, which fall under the authority of both the Urban Agglomeration Council and the City Council, are distributed on the basis of various pre-established rules that require equity, effectiveness and efficiency. Montréal, in other words, has one set of municipal employees, not two. This approach is consistent with the Act and is intended to be flexible, effective and most of all efficient, thereby enabling Montréal to continue providing shared services (those falling under the Urban Agglomeration Council) to all island residents and at the lowest cost.

### Breakdown of the Global Budget: An Accurate and Detailed Analysis

The Ville de Montréal's Global Budget thus consists of both the City Council Budget and the Urban Agglomeration Council Budget. This distribution is based on the following factors:

- The sharing of powers as defined in *An Act respecting the exercise of certain municipal powers in certain urban agglomerations*.
- The distribution of mixed expenditures.

### Sharing of Powers

*An Act respecting the exercise of certain municipal powers in certain urban agglomerations*, supplemented by the *Order in Council concerning the urban agglomeration of Montréal* (1229-2005, December 8, 2005), as amended, sets out all of the powers that fall within the Urban Agglomeration Council Budget (see Table 80 and Appendix 3).

Administrative expenditures pertaining to the exercise of urban agglomeration powers also fall under the Urban Agglomeration Budget.

Different business units, in accordance with the city's organizational structure, deliver shared services pertaining to these urban agglomeration powers. These same business units also provide Montréal residents with services falling under the city's local powers. Most of the city's business units actually provide services associated with the exercise of agglomeration powers and services pertaining to the exercise of its local powers.

All services provided by the city's business units are reviewed to determine if they pertain to an expenditure falling under a local power or an urban agglomeration power. The expenditure will then be charged to the City Budget Council or to the Urban Agglomeration Council Budget, as the case may be. This review can also serve to determine if a particular expenditure is "mixed" between the two budgets. A second level of review is required to determine the manner in which mixed expenditures will be shared.

### Distribution of Mixed Expenditures

Certain expenditures of the city's various business units fall under the budgets of both the Urban Agglomeration Council and the City Council. These mixed expenditures are lumped in two separate categories:

- Those pertaining to public services (such as those falling under the Service de la mise en valeur du territoire et du patrimoine: economic and heritage development).
- Those pertaining to general administrative activities (such as the Service des finances: finance).

### Distribution of Mixed Expenditures Pertaining to Services to the Public

The manner in which mixed expenditures pertaining to services to the public are distributed is determined by the business units that provide these services based on one or more of the criteria set out in the *By-law concerning mixed expenditures*, adopted by the Urban Agglomeration Council. They are:

- Factual quantitative data.
- Qualitative assessment of the human resources set aside for them.
- Quantitative assessment of the financial resources set aside for them.

Once these mixed expenditures pertaining to services to the public have been analyzed and distributed, irrespective of mixed expenditures pertaining to general administration activities, we obtain:

- Specifically calculated urban agglomeration expenditures.
- Specifically calculated local expenditures.

### Distribution of Mixed Expenditures Pertaining to General Administration Activities

Pursuant to the new *By-law concerning mixed expenditures*, mixed "General Administration" expenditures are charged at a rate specific to the Urban Agglomeration Council Budget. For 2010, this rate for administration expenditures is 7.39%, based on the method defined in this new by-law. This percentage pertains to the Urban Agglomeration Council Expenditures Budget as applied, for purposes of calculation, to the value of mixed general administration expenditures falling under the responsibility of the urban agglomeration, to debt service cost, to contribution expenditures and to contingency expenditures. This rate has been set for fiscal 2010, but will be revised in the following period.

The business units affected by the measure (Affaires corporatives, Affaires juridiques, Capital humain, Commission de la fonction publique, Communications et Relations avec les citoyens, Direction générale, Direction des systèmes d'information, Finances, Vérificateur général) are not required to forecast the budget breakdown of their Operating Budget expenditures for the urban agglomeration, except with respect to expenditures pertaining to the Municipal Court and to property assessment, which fall under the authority of the Urban Agglomeration Council.

## Step-by-Step Process

The following diagram summarizes and includes each of the steps involved in preparing the city's Global Budget and the necessary distributions of expenditures between the Urban Agglomeration Council and the City Council Budgets.

### PREPARING THE BUDGET AND DISTRIBUTING REVENUES AND EXPENDITURES

| | Actions | Result |
|---|---|---|
| 1 - | All business uints (city departments, boroughs and other budget items) break up their services into "sub-activities." This gives a more detailed picture than that provided by the MAMR manual on financial activities. | ⇨ **Global City Council Budget** by financial activity, in accordance with MAMROT's *Manuel de la présentation de l'information financière municipale*<br>⇨ **Global City Council Budget** by organizational structure (by business unit and by item) |
| 2 - | Coding of each sub-activity relating to community services as being either :<br>• local<br>• urban agglomeration<br>• mixed | ⇨ Specifically determined urban agglomeration revenues and expenditures<br>⇨ Specifically determined local revenues and expenditures<br>⇨ Specifically determined mixed expenditures to be distributed among juridictions |
| 3 - | Establishment and allocation of a distribution rate for the sharing of mixed activities pertaining to public services, based on the following criteria:<br>• Factual quantitative data<br>• Quantitative assessment of human resources devoted to such tasks<br>• Quantitative assessment of financial resources devoted to such tasks | ⇨ Specifically distribution among juridictions of mixed expenditures relating to community services<br>⇨ Determination of the administrative expenditures rate applicable to the urban agglomeration budget |
| 4 - | Application of the administrative expenditures rate to the Urban Agglomeration Council Budget. | ⇨ Total urban agglomeration expenditures<br>⇨ Total local expenditures |
| 5 - | Analysis and validation of results | ⇨ **Urban Agglomeration Council Budget** by financial activity, in accordance with the **MAMROT's** *Manuel de la présentation de l'information municipale*<br>⇨ **City Council Budget** by financial activity, in accordance with the **MAMROT's** *Manuel de la présentation de l'information municipale* |

## SHARED FACILITIES, ACTIVITITES AND INFRASTRUCTURE

**APPENDIX:** ***ORDER IN COUNCIL CONCERNING THE URBAN AGGLOMERATION OF MONTRÉAL***
(Order No. 1229-2005 and modifications)

### Facilities and Infrastructure

- Parc du Mont-Royal
- Parc Jean-Drapeau (Jean-Drapeau Park)
- Parc du complexe environnemental de Saint-Michel (Saint-Michel Environmental Complex Park)
- The following ecoterritories: forêt Senneville (Senneville Forest), corridor écoforestier de la rivière à l'Orme (Orme River Ecoforest Corridor), corridor écoforestier de l'île-Bizard (Île-Bizard Ecoforest Corridor), rapides du Cheval-Blanc (Cheval-Blanc Rapids), coulée verte du ruisseau Bertrand (Bertrand Creek Green Corridor), the summits and flanks of Mount Royal, Coulée verte du ruisseau De Montigny (De Montigny Creek Green Corridor), the green space of eastern Montréal, the Lachine Rapids, falaise Saint-Jacques (Saint-Jacques Cliff)

### Activities and Topics of Activity

- Culture Montréal
- Cité des Arts du cirque
- Tour de l'Île
- Assistance to elite athletes and to metropolitan, national and international sports events
- Implementation of the framework agreement between the Ville de Montréal, the ministère de la Culture et des Communications and the Bibliothèque nationale du Québec
- Trans-Montréal bike paths
- Municipal contributions and management of anti-poverty programs and agreements
- Municipal contributions and management of government programs and agreements aimed at ensuring the value of property, sites and boroughs recognized under the *Cultural Property Act*
- Municipal contributions to government programs, to those of the Montréal Metropolitan Community and those pertaining to the improvement, protection and usage conditions of the riverbanks surrounding the Montréal urban agglomeration or the creation of park-like riverbanks within that agglomeration
- Development and makeover of public spaces, including infrastructural work, in a sector of the urban agglomeration designated as its downtown area and bounded as follows (directions are approximate): From the intersection of Rue Amherst with Rue Cherrier; from that point southeast along Rue Amherst and its extension to the St. Lawrence River; from there south along the St. Lawrence River to the point at which it crosses under Highway 15-20 (the Champlain Bridge); from there west along Highway 15-20 to the point at which it

crosses the rail lines; from there northeast along the rail line and the building along the tracks until the end of that building; from there northeast and along the building to the intersection with Rue du Parc-Marguerite-Bourgeoys; from there northeast along Rue du Parc-Marguerite-Bourgeoys and the rail lines to the intersection with the extension of Rue Sainte-Madeleine; from there west along Rue Sainte-Madeleine to the intersection with Rue Le Ber; from there north along Rue Le Ber and its extension to the intersection with the extension of Rue de Sébastopol; from there west along Rue de Sébastopol to the intersection with Rue Wellington; from there north along Rue Wellington to the intersection with Rue Bridge; from there west along Rue Bridge to the intersection with Rue Saint-Patrick; from there northwest to the intersection with Rue Guy, Rue William and Rue Ottawa; from there northwest and along Rue Guy to the intersection with Rue Notre-Dame Ouest; from there northwest and along the border of Ville-Marie borough to the boundary of the Mount Royal historic and natural borough; from there northwest along the boundary of the Mount Royal historic and natural borough to the intersection with Avenue des Pins Ouest; from there northeast along Avenue des Pins Ouest to the intersection with Rue Saint-Denis; from there southeast along Rue Saint-Denis to the intersection with Rue Cherrier; from there northeast along Rue Cherrier to the intersection with la Rue Amherst, the starting point.

## RESPONSIBILITIES OF THE BOROUGHS AND THE CITY DEPARTMENTS

Under the power sharing principle, the authorities of the City Council and the 19 borough councils are confined to decisions pertaining to local authorities. This shared set of jurisdictions means that these 20 different forums, in addition to the Executive Committee, operate within the city in fields that at some times fall under City Council authority and at others, that of the borough councils. The following table illustrates various powers inherent to municipal management, based on the various areas of authority defined in the *Charter of Ville de Montréal*.

**Table 81**

**Summary of Respective Responsibilities, Authorities and Obligations of the Boroughs and City Departments**

| Boroughs | City departments |
|---|---|
| ▪ **Urban planning**—adoption of all by-laws regarding the borough in question under the public hearing process set out in the *Act respecting land use planning and development*. | ▪ **Urban planning**—development of an urban plan and of a framework for ensuring that boroughs comply with this plan. Provides for the protection of built heritage, public places and municipal buildings. |
| ▪ **Condominium conversion**—variances to the by-law prohibiting conversion of a building into condominium units, to promote increased housing availability. | ▪ **Housing**—development of housing policies. Creation and evaluation of programs affecting social housing and residential grants. |
| ▪ **Fire prevention and emergency preparedness programs**—participation in and recommendations on the development of risk coverage plans and emergency preparedness. | ▪ **Prevention programs for fire safety and emergency preparedness**—development of regulations pertaining to fire protection, public nuisances and sanitation. |
| ▪ **Local roads and waste collection**—maintenance of the local road system, traffic and parking control and responsibility for solid waste collection, including recycling. | ▪ **Environment, roads and networks**—development of programs ensuring environmental quality and waste management and treatment. |
| ▪ **Local economic, community, cultural and social development**—financial support for organizations working in the field of local development. | ▪ **Economic, community, cultural and social development**—development of an institutional plan for economic, cultural and social development. |
| ▪ **Culture, leisure and parks**—responsibility for parks and for local cultural and recreational facilities. | ▪ **Culture, leisure and parks**—formulation of a common approach to culture, sports and leisure. |

## SUMMARY OF FINANCIAL POLICIES

Since the new city was established in 2002, it has adopted financial policies to ensure sound management of public moneys. These policies define financial management practices for all municipal business dealings and serve as decision-making guides for the Executive Committee, the city, urban agglomeration and borough councils, as well as for all managers and quasi-municipal corporations.

These policies have evolved over the years, particularly in view of changes to the city's legal framework, its administrative and financial obligations and changes in our practices.

These are the city's financial policies:

- Balanced Budget Policy.
- Capital Reserve Management Policy.
- Revenue Source Policy.
- Infrastructure and Facility Policy.
- Debt Management Policy.
- Expenditure Management Policy.
- Capital Expenditure Amortization and Capitalization Policy.

Summaries follow for existing financial policies that have been adopted by the City Council or Urban Agglomeration Council.

## Balanced Budget Policy

The *Cities and Towns Act* (R.S.Q., c. C-19) requires each city to achieve a balanced budget on an annual basis. To obtain and to maintain this balance the City Council, the Urban Agglomeration Council and the borough councils may levy taxes and charge user fees for services. They can also draw on their accumulated surpluses. If, for exceptional reasons, they report an excess of expenditures over revenues for a given year, they must take corrective measures the following year.

In view not just of the scarcity of resources, but more importantly, virtually unlimited needs, the city must adopt a management framework and management practices to prevent a situation from arising in which it cannot comply with legislative requirements to maintain a balanced budget.

### Purpose of the Policy

The Balanced Budget Policy is designed to ensure that the city complies with its legal obligations to maintain a balanced budget by determining the framework and tools needed to maintain this balance on an annual and multi-annual basis.

### Goals

Through its Balanced Budget Policy, the city is pursuing the following goals:

- Ensuring responsible management of its financial resources.
- Ensuring through its management efforts that the city's overall budget situation is always healthy.
- Optimizing the allocation of municipal funds.
- Defining an information framework suitable for budgetary decision-making (for example, providing accurate information on operating costs and activities).
- Monitoring the municipal budgets.

### Management Practices

The policy provides for 12 management practices, grouped under the following three general headings:

- The annual budgetary balance.
- Medium and long-term budgetary balance.
- Budget monitoring.

The full version of the balanced budget policy may be downloaded from (Only in French): ville.montreal.qc.ca/pls/portal/docs/page/service_fin_fr/media/documents/pol-equi-budg.pdf

## The Capital Reserve Management Policy

The city sets aside adequate reserves to address exceptional or unexpected situations as part of its prudent approach to financial management.

Because such situations cannot reasonably be anticipated at the time the budget is prepared, a reserve is designed to prevent a situation of financial instability from arising within the city or a particular borough that would force it to make not just hasty and adverse decisions, but to suddenly reduce services to residents as the result of sudden and severe cutbacks. Without adequate funding, inevitable one-time expenditures could in fact lead to such situations.

One-time expenditures are generally non-recurring in nature. They can result from a decision of the City Council, the Urban Agglomeration Council or a borough council to use reserve funds to pay for such costs as capital expenditures, which are normally covered by loans. They can also result from the strategic management of certain expense categories, based on a choice by City Council, the Urban Agglomeration Council or a borough council.

### Purpose of the Policy

This policy serves to define mechanisms for creating and using reserves.

### Goals

The city intends through this policy to pursue the following goals:

- Providing responsible and prudent management of city finances.
- Maintaining a balanced budget at all times.
- Creating available surpluses and capital reserves.
- Ensuring that available surpluses and capital reserves are used appropriately.

### Management Practices

The policy provides for 17 management practices, grouped under the two following general headings:

- The creation of capital reserves.
- The use of capital reserves.

The full version of the capital reserve management policy may be downloaded from (Only in French): ville.montreal.qc.ca/pls/portal/docs/page/service_fin_fr/media/documents/pol-reserves-fonds.pdf

## Revenue Source Policy

*An Act respecting Muncipal taxation* (R.S.Q., c. F-2.1) defines the sources of funding that the city may use to pay for its services.

The city and its boroughs must make appropriate choices to fund their activities. Informed decisions in the matter require a good knowledge of revenue sources. This information will enable them to make decisions in keeping with proper management principles for public moneys.

### Purpose of the Policy

The Revenue Source Policy defines principles that will guide the city in decisions on funding its services and activities.

### Goals

The city intends through its Revenue Source Policy to pursue the following goals:

- Making funding choices that ensure a sound budgetary situation at all times.
- Optimizing funding choices for public services to ensure stable service delivery.
- Ensuring that in-depth information is available at the time funding choices are made.

### Management Practices

The policy provides for 18 management practices, grouped under the following five general headings:

- Financing of public services.
- Revenue diversification.
- Service cost.
- Difficult-to-predict revenues.
- One-time revenues.

The full version of the Revenue Source Policy may be downloaded from (Only in French): ville.montreal.qc.ca/pls/portal/docs/page/service_fin_fr/media/documents/pol-sources-revenus.pdf

## Infrastructure and Facility Policy

Comprehensive planning of infrastructure and facilities will help the city as a whole assess its immediate and future financial needs, so that it can keep its realty assets in good shape and replace certain components at the appropriate times to preserve the quality of services to residents.

### Purpose of the Policy

This policy services to assess the planning activities needed to keep the city's facilities and infrastructure in good working order and to replace them at the appropriate times.

### Goals

The city intends through this policy to pursue the following goals:

- Adopting a three-year capital facilities program based on well-documented studies.
- Managing facilities and infrastructure in a cost-effective manner.
- Producing an inventory of facilities and infrastructure so that it will be familiar with the scope, quality and condition of its realty assets.
- Being aware of factors that could damage the various components of its realty assets.
- Ensuring that its budgetary situation is not destabilized by unplanned expenditures.

### Management Practices

The policy defines 12 management practices, grouped under the following three general headings:

- The city must possess strategic information about its realty assets.
- The city must examine components of its realty assets so that it can keep them in good shape.
- The city must formulate a resource allocation strategy.

The full version of the Infrastructure and Facility Policy may be downloaded from (Only in French): ville.montreal.qc.ca/pls/portal/docs/page/service_fin_fr/media/documents/pol-equip-et-infra.pdf

## Debt Management Policy

Cities must generally use long-term loans to pay their investment expenditures. Investment needs can be virtually unlimited. Choices must be made, because the city cannot incur excessive levels of debt. Debt management means debt must be reasonable, that must be within the ability of taxpayers to pay and that it must ensure the delivery of high quality services to residents.

Special scrutiny must be applied to expenditures paid out of long-term debt that require borrowing against future taxes. Such loans should obviously be applied not just in a responsible, but in a circumspect, manner.

### Purpose of the Policy

The Debt Management Policy serves as a guide to debt-related decision-making, to maintain a sound financial situation that is within the city's ability to pay and that will protect its future borrowing ability.

### Goals

Through its debt management policy, the city intends to:

- Responsibly and prudently manage the city's debt, which means adopting a formal framework defining rules for borrowing.
- Adopt practices that serve to remedy the city's high level of indebtedness.
- Ensure stable access to capital markets, particularly at advantageous rates.
- Improve its financial situation and thereby maintain, or if possible, boost, the city's credit rating.

### Management practices

The policy provides for 21 management practices, grouped under the five following headings:

- The city must adopt a strategy for funding capital expenditures.
- The city must prudently manage its debt.
- The city must pay the initial actuarial definite of the former city's retirement plans.
- The city must administer its debt responsibly.
- The city must keep financial risk to a minimum.

The full version of this policy may be downloaded from (Only in French): ville.montreal.qc.ca/pls/portal/docs/page/service_fin_fr/media/documents/pol-gestion-dette.pdf

## Expenditure Management Policy

### Purpose of the Policy

This policy defines principles to guide city managers in their spending decisions with respect to staffing and the acquisition of goods and services. This policy also covers inter-unit expenditures.

### Goals

The city, through its Expenditure Management Policy, intends to pursue the following goals:

- Ensuring compliance with sound management principles.
- Ensuring compliance with principles of transparency and equity.
- Guaranteeing decentralized management of expenditures.

### Management Practices

The policy provides for 17 management practices, grouped under the following three general headings:

- The city must rigorously manage staffing expenditures, while taking human factors into account.
- Expenditures that result from the city's transactions in different markets must be made and managed out of a constant concern for effectiveness, efficiency and economy.
- The city must promote rigorous control of its spending by applying the inter-unit expenditure concept.

The full version of the Expenditure Management Policy may be downloaded from (Only in French): ville.montreal.qc.ca/pls/portal/docs/page/service_fin_fr/media/documents/pol-gestion-depenses.pdf

## Capital Expenditure Amortization and Capitalization Policy

### Purpose of the Policy

Capital Expenditure Amortization and Capitalization Policy serves to identify and record capital and amortization expenditures based on criteria previously defined by the city that have a significant impact on its financial situation. Any ambiguity in applying this policy will be interpreted by the Direction de la comptabilité et du contrôle financier (accounting and financial control), in conjunction with the department concerned.

### Scope of the Policy

This policy contains general principles, methods of application, appendices on the amortization policy table and interpretive guides pertaining to archaeological excavations, decontamination costs, changes to make buildings more accessible to the disabled, the integrated management system, the *Road Repair Program*, write-offs and leased tangible assets.

The full version of the Capital Expenditure Amortization and Capitalization Policy can be downloaded from (Only in French): ville.montreal.qc.ca/pls/portal/docs/page/service_fin_fr/media/documents/pol-cap-amort-dep-immo.pdf

## WATER FUND

The Water Fund is an accounting fund used to consolidate financial information on water and to monitor financial reserves in this area.

The City Administration launched a plan in 2003 aimed at making major investments in rehabilitating water and sewer lines and upgrading drinking water production plants. To meet these goals while controlling debt levels, the city has since 2004 collected a special contribution to improve the water supply system. In accordance with legal requirements pertaining to this tax, two financial reserves (one local and one for the urban agglomeration) were established.

Table 82 presents the budgeted statements of revenues and expenditures pertaining to water management for fiscal 2009. It comprises two separate components: the City Council Budget and the Urban Agglomeration Council Budget.

Total Water Fund revenues stand at $361.8 million in the 2010 Budget, including $125 million exclusively earmarked for improving the island's water supply system. This means that a contribution of $75 million, paid by quota shares of the related municipalities, including Montréal, will be directly allocated to the Urban Agglomeration Council's Water Financial Reserve, while the Ville de Montréal will earmark a contribution of $50 million to the Water Financial Reserve falling under City Council authority. Overall, the city's total contribution of $110.9 million consists of its quota share to the urban agglomeration's Water Financial Reserve ($60.9 million) and its contribution to the local Water Financial Reserve ($50 million).

Total Water Fund revenues stand at $338.7 million in the 2010 Budget. Allocations of $23.1 million have also been set aside, primarily as payment in cash for capital works activities. Expenditures of the Water Financial Reserve are presented so that they reflect all fields of water management activity. The City Council Budget includes an appropriation of $201.3 million to ensure funding of the quota share pertaining to urban agglomeration activities.

An amount of $216.3 million has been budgeted for capital acquisitions. The latter will be financed through such means as grant programs ($120.5 million) and cash payments ($6.5 million) from the Water Financial Reserves and the Operating Budget ($22.8 million). Loans to be repaid by residents will thus be capped at $66.6 million.

Details of work on the water supply scheduled under the 2010-2012 Three-Year Capital Works Program appears in Table 83. The major capital works projects for 2010 involve rehabilitation of the secondary water mains and sewer lines, upgrading drinking water production plants and the pumping station and reservoir rehabilitation program.

## Table 82

## Budgeted Statement of Revenues and Expenditures Pertaining to Water Management

*(In thousands of dollars)*

| | City Council Budget | Urban Agglomeration Council Budget | Inter-unit transactions | Overall budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Quota shares - water service | - | 117,343.0 | (95,296.7) | 22,046.3 |
| Quota shares - drinking water supply | - | 49,243.9 | (45,088.6) | 4,155.3 |
| Quota shares - water financial reserve | - | 75,000.0 | (60,909.1) | 14,090.9 |
| Quota Shares – Work eligible under the TECQ program | - | 780.1 | - | 780.1 |
| Wastewater fee structure and selling of drinking water - Charlemagne | - | 5,159.6 | - | 5,159.6 |
| Other revenues - SITE | - | 532.9 | - | 532.9 |
| Contribution to improve water service | 110,909.0 | - | - | 110,909.0 |
| Flat and meter rate | 25,185.2 | - | - | 25,185.2 |
| Other revenues - Boroughs | 895.7 | - | - | 895.7 |
| Other revenues - SITE | 893.5 | - | - | 893.5 |
| Allocation to the general fund | 177,140.0 | - | - | 177,140.0 |
| **Total revenues** | **315,023.4** | **248,059.6** | **(201,294.4)** | **361,788.6** |
| **Expenditures** | | | | |
| Direction de l'eau | 2,857.8 | 3,666.9 | - | 6,524.7 |
| Drinking water production (modernization of plants) | - | 65,229.8 | - | 65,229.8 |
| Wastewater treatment | - | 64,979.4 | - | 64,979.4 |
| Secondary water and sewer systems | - | - | - | |
| - Strategic management of systems | 7,015.4 | - | - | 7,015.4 |
| - Borough allocations for system maintenance | 45,814.9 | - | - | 45,814.9 |
| - Improvement to system maintenance | 11,101.9 | - | - | 11,101.9 |
| Installation of water meters and management plan | 666.2 | 8,057.3 | - | 8,723.5 |
| Contingency fund | 974.4 | 6,198.7 | - | 7,173.1 |
| Management and technical support SITE (laboratory, geomatics) | 773.7 | 8,610.1 | - | 9,383.8 |
| General administration expenses | 2,806.7 | 18,809.1 | - | 21,615.8 |
| Financing expenses | 14,673.5 | 25,622.1 | - | 40,295.6 |
| **Total expenditures** | **86,684.5** | **201,173.4** | - | **287,857.9** |
| **Financing** | | | | |
| Repayment of long-term debt | 26,682.9 | 24,109.4 | - | 50,792.3 |
| **Total financing** | **26,682.9** | **24,109.4** | - | **50,792.3** |
| **Quota shares for financing urban agglomeration activities** | **201,294.4** | - | **(201,294.4)** | - |
| **Total expenditures, financing and quota shares** | **314,661.8** | **225,282.8** | **(201,294.4)** | **338,650.2** |
| **Surplus (deficit) before allocations** | **361.6** | **22,776.8** | - | **23,138.4** |
| **Allocations** | | | | |
| Capital assets activities | - | (22,776.8) | - | (22,776.8) |
| Repayment of capital | (361.6) | - | | (361.6) |
| **Operating surplus (deficit) for fiscal purposes** | (0.0) | (0.0) | - | (0.0) |

| **Expected capital expenditures and financing sources** | | | | |
|---|---|---|---|---|
| **Capital expenditures** | **43,434.0** | **172,889.0** | - | **216,323.0** |
| **Sources of financing** | | | | |
| Transfers relating to cost sharing agreementas | 30,782.0 | 89,676.0 | - | 120,458.0 |
| Allocation of water financial reserve | - | 6,511.2 | - | 6,511.2 |
| Operating Budget Allocation | - | 22,776.8 | - | 22,776.8 |
| Loan charged to taxpayers | 12,652.0 | 53,925.0 | - | 66,577.0 |
| **Total - financing sources** | **43,434.0** | **172,889.0** | - | **216,323.0** |

## Table 83

## Breakdown of Capital Expenditures over the Next Three Years

*(in thousands of dollars)*

| Capital expenditure project | 2010 | 2011 | 2012 | Total |
|---|---|---|---|---|
| **Direction de la production de l'eau potable** | | | | |
| Rehabilitation program for water mains | 6,358 | 1,085 | 520 | 7,963 |
| Water mains - Pierrefonds regional network | 476 | - | - | 476 |
| Safety measures to protect electricity flow to water production plants and pumping stations | 6,915 | - | - | 6,915 |
| Upgrading of water treatment processes | 63,920 | 13,952 | 1,953 | 79,825 |
| Upgrading of drinking water treatment plants, pumping stations and reservoirs | 1,991 | 1,209 | 470 | 3,670 |
| Rehabilitation program for reservoirs and pumping stations | 11,901 | - | - | 11,901 |
| | **91,561** | **16,246** | **2,943** | **110,750** |
| **Direction de l'épuration des eaux usées** | | | | |
| Major renovation program for collector systems | 7,790 | 1,756 | - | 9,546 |
| Filtration station and its network of collector conduits | 267 | 297 | - | 564 |
| Program to bring station infrastructures and equipment up to standard | 5,023 | 220 | 1,600 | 6,843 |
| Disinfection of wastewater | 1,360 | 1,362 | 1,364 | 4,086 |
| | **14,440** | **3,635** | **2,964** | **21,039** |
| **Direction de la gestion stratégique des réseaux d'eau** | | | | |
| Program to rehabilitate secondary water and sewer systems | **40,480** | **3,026** | - | **43,506** |
| **Direction des immeubles** | | | | |
| Program to preserve corporate industrial buildings | **2,977** | **565** | **107** | **3,649** |
| **Sub-total** | **149,458** | **23,472** | **6,014** | **178,944** |
| **Projects Dedicated to the Water Fund** | **66,865** | **419,268** | **388,452** | **874,585** |
| **Total** | **216,323** | **442,740** | **394,466** | **1,053,529** |

## CONSOLIDATED PORTRAIT OF TRANSPORTATION INVESTMENTS

Montréal will invest a total of $2,862 million in its transportation systems over the 2010 through 2012 period, with $1,052 million of that amount being spent in 2010. As Table 84 illustrates, these funds include capital expenditures by the Société de transport de Montréal (STM) ($2,083 million) and those for the municipal road system ($775 million). These investments, of course, receive substantial grants from the higher levels of government, notably the Government of Québec's public transit and active transportation assistance programs.

### Tableau 84
### Consolidated Portrait of Montréal's Transportation Investments
### Capital Expenditure Activities

*(In thousands of dollars)*

| Type of Investments | 2010 | 2011 | 2012 | Total 2010-2012 | % |
|---|---|---|---|---|---|
| **Public transit (Société de transport de Montréal)** | | | | | |
| Maintaining and Improving | 783,259 | 587,649 | 433,198 | 1,804,105 | |
| Development | 84,210 | 96,706 | 98,347 | 279,263 | |
| | **867,469** | **684,355** | **531,544** | **2,083,369** | **73%** |
| **Road network**[1] | | | | | |
| Roads, streets and sidewalks[2] | 154,175 | 262,445 | 295,919 | 712,539 | |
| Bicycle paths | 7,475 | 6,875 | 7,075 | 21,425 | |
| Lighting and traffic lights systems | 9,898 | 4,811 | 6,018 | 20,727 | |
| Bridges, tunnels and viaducts | 4,827 | 8,390 | 835 | 14,052 | |
| Other assets | 5,614 | 700 | 350 | 6,664 | |
| | **181,989** | **283,221** | **310,197** | **775,407** | **27%** |
| **Other project (Investment fund)** | | | | | |
| Havre de Montréal - Redevelopment autoroute Bonaventure | 2,629 | 168 | - | 2,797 | 0% |
| **Total** | **1,052,087** | **967,744** | **841,741** | **2,861,573** | **100%** |

[1] Road system expenditures incurred on the Island of Montréal, outside of expenditures under the Investment Fund and those made by the Commission des services électriques (electrical services commission).

[2] Including the roadwork project envelope of $12.5 million in 2010, $68.1 million in 2011 and $76.1 million in 2012.

## Montréal's Investments in Public Transit (STM)

The lion's share (73%) of transportation investments over the next three years will be earmarked for public transit. The STM's 2010-2012 Three-Year Capital Works Program is valued at $2,083 million over that period. This record level represents three times the investments for the 2004 through 2006 period preceding the service upgrade program.

The STM's key asset maintenance and upgrade projects involve the replacement of subway cars ($606.0 million from 2010 through 2012), phases I, II and III of the Réno-Systèmes program ($450.7 million), replacement of first-generation low-floor buses ($202.7 million) and the acquisition of articulated buses to renew the current fleet ($129.9 million). These investments will help boost the reliability and performance of Montréal's public transit system.

Furthermore, the STM will invest $159.4 million to develop its system by building a new bus garage, $56.6 million to upgrade its bus fleet, $49.7 million to deploy preferential measures for buses on arterial roads and $11.8 million to set up an additional 400 bus shelters.

## Investments in Montréal's Roads

Aware of issues pertaining to road infrastructure, Montréal created the Road Fund in 2006. This financial reserve serves to increase investment in the rehabilitation and construction of road infrastructure.

Montréal also tabled its road master plan in 2007. This plan defined major investments in Montréal's overall road system. The city has earmarked $775.4 million for different road rehabilitation projects in the 2010-2012 Three-Year Capital Works Program.

### Road Repair Program

Montréal decided a few years ago to accelerate the rehabilitation of its road system. To do so, the city committed itself to investing $500 million over the 2006 to 2009 period and has largely met this goal. The city is staying the course and will pursue its efforts to rehabilitate the road system.

### Other Road Expenditures

The city's *Transportation Plan* has placed special emphasis on the rehabilitation and construction of road structures. Over the next few years, $14.1 million will be invested in Montréal's road structures. In the area of pedestrian and motorist safety, major investments will be made to improve lighting systems and traffic signals and to introduce safety enhancement measures at the more hazardous intersections. Montréal will spend over $20.7 million on traffic signals and road signs to enhance pedestrian safety throughout its road system.

Stepped up efforts will also be made to improve the island's bike path network. Montréal has set the goal in its *Transportation Plan* of creating more than 400 km of bike paths over a 5-to-7-year period. The city will invest $21.4 million over the next three years on this project.

Finally, Montréal will launch several major development projects over the next few months, including reconstruction of Rue Notre-Dame and improved links to Montréal-Trudeau International Airport. Substantial funds will be allocated to these projects over the next three years.

## Efforts to Implement the Transportation Plan

Montréal's Transportation Plan was adopted in June 2008 and was the subject of an initial assessment released in August 2009. The plan proposes over 250 activities falling under 21 mega-projects that place high priority on public transit and active transportation. As part of its continuing efforts to roll out the Transportation Plan, Montréal will execute projects worth $1,133 million from 2010 through 2012, or nearly 40% of the transportation investments ($2,861 million) for that period. In 2010, $512 million will be allocated to the Transportation Plan.

A large share of investments in the Transportation Plan ($1,068 million over three years) pertain to the STM's public transit projects. Under the heading of active transportation, investments in developing and upgrading the bike path system will keep the pace of introducing new paths at 60 km per year. Furthermore, $3.2 million will be used to convert the southern lane of Chemin Remembrance in Mount Royal Park to pedestrian- and cyclist-only use.

The city will also spend $3.1 million on capital works to promote security and quality of life, while pursuing its safety enhancement program at intersections. Additional funds drawn from the Operating Budget will be used to deploy the speed limit reduction on local streets to 40 km/h.

Montréal will invest $15 million in various road redevelopment projects, including the purchase of land for the Rue Notre-Dame reconstruction project. Moreover, $6.7 million has been allocated to develop the road system and provide access to future East End commuter line stations (completion of Boulevard Maurice-Duplessis and extension of 56$^e$ Rue) and for connecting Boulevard Cavendish to Boulevard Henri-Bourassa in Saint-Laurent borough. Montréal will also invest $13.8 million in upgrading traffic lights, with a special focus on the needs of pedestrians and buses.

Finally, $1.4 million has been budgeted over a three-year period to formulating a downtown Montréal transportation management plan and an intelligent transportation systems strategic plan.

## INVESTMENT FUND

### Major Investments in Montréal's Economy

In 2006, Montréal created an investment fund that would promote growth in property wealth throughout the city. This Investment Fund consists of a supplementary envelope of the Three-Year Capital Works Program (TCWP), which is devoted to major municipal infrastructure projects that offer the greatest potential property return for the city. The very large share of these investments pertain to the construction of road infrastructure, water mains and sewer lines, development of public squares and land acquisition. By injecting additional funding into major development projects, the city is seeking to accelerate the growth of its property tax revenues beyond that generated by normal evolution of the market. The federal and provincial governments, as well as other financial partners, are also contributing to this fund.

The Investment Fund comprises a total amount of $400.9 million that is to be disbursed as follows: $120.6 million in 2010, $127.6 million in 2011 and $152.7 million in 2012. The city is contributing about 55% of the amounts paid into these investment projects. Consequently, the city will contribute $180 million to wealth creation projects over the next three years.

The city has earmarked major investments over the 2010 to 2012 period in the Quartier des spectacles, and in particular the continuation of its Phase 1 (Place du Quartier des spectacles), as well in the launch of Phase 2 (Promenade des Festivals—Place de l'Adresse symphonique). With respect to the Montréal Harbourfront, funding will be invested in 2010 in infrastructural work preceding redevelopment of the Bonaventure Expressway's downtown section. Large investments will also be set aside for the future university health centres of the Université de Montréal and McGill University. The Investment Fund project envelope will be used to produce several major projects that will support Montréal's economic activity.

All investments planned in the Investment Fund are detailed in the following table.

## Table 85

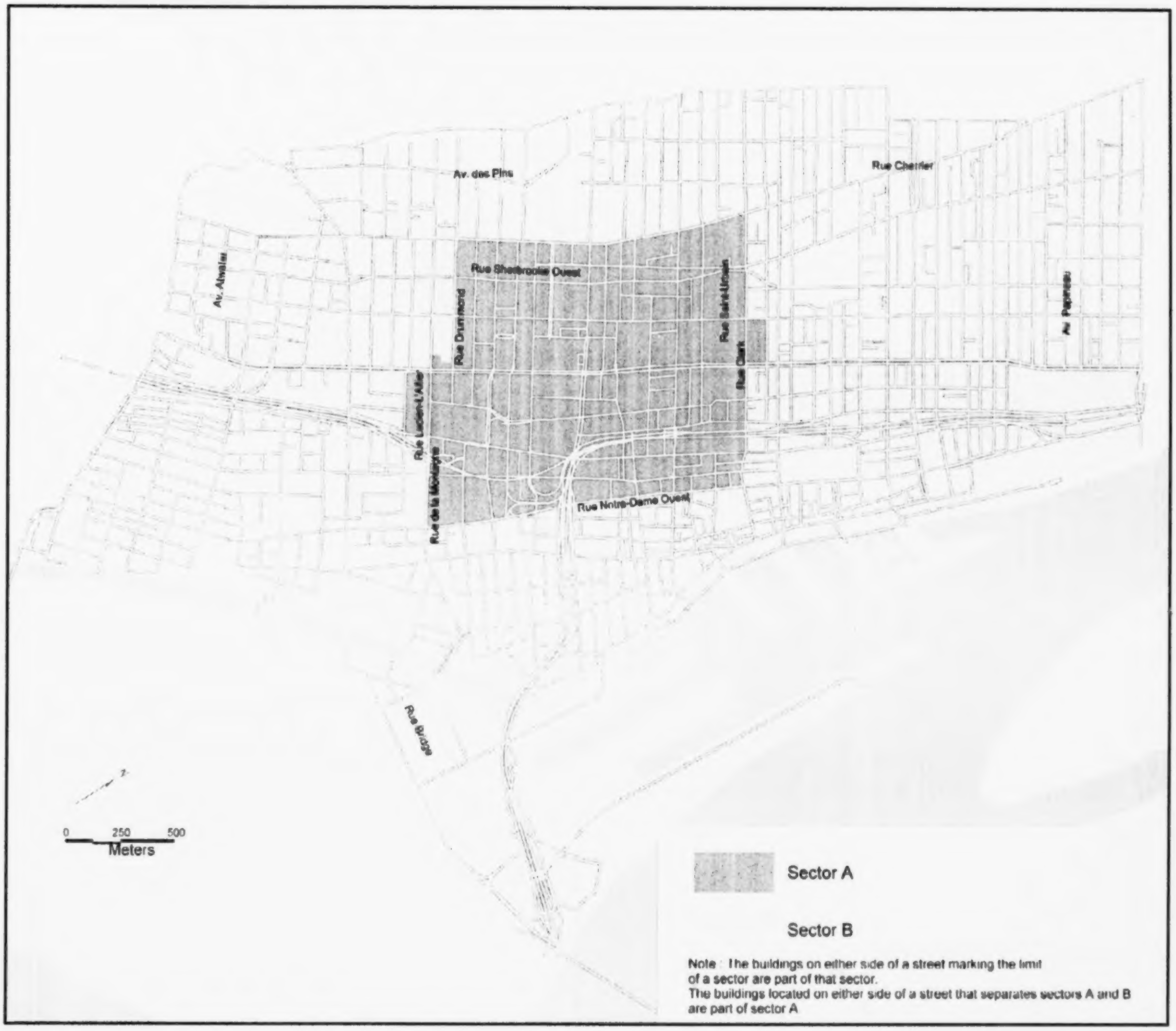
## Capital Assets Activities—Investment Fund by Project

*(in thousands of dollars)*

| Capital Works Projects | 2010 | 2011 | 2012 | Total |
|---|---|---|---|---|
| CUSM, Glen Yards – infrastructures | 4,858.0 | 1,237.0 | 149.0 | 6,244.0 |
| École de technologie supérieure (ETS) – infrastructures | 954.0 | 0.0 | 0.0 | 954.0 |
| Havre de Montréal - Redevelopment autoroute Bonaventure | 2,629.0 | 168.0 | 0.0 | 2,797.0 |
| Île-des-Soeurs – infrastructures | 6,115.0 | 1,695.0 | 0.0 | 7,810.0 |
| L'Acadie-Chabanel – infrastructures and development | 5,789.0 | 386.0 | 0.0 | 6,175.0 |
| Enhancement of boulevard De Maisonneuve | 2,633.0 | 0.0 | 0.0 | 2,633.0 |
| Infrastructure program required for development | 13,856.0 | 11.0 | 0.0 | 13,867.0 |
| Extension of rue Kieran eastbound – Industrial project | 1,550.0 | 0.0 | 0.0 | 1,550.0 |
| Quartier des spectacles – complementary projects | 554.0 | 605.0 | 505.0 | 1,664.0 |
| Quartier des spectacles – redevelopment of the Place des Arts area | 28,574.0 | 2,918.0 | 1,908.0 | 33,400.0 |
| Site de Contrecoeur – Infrastructures and development | 4,558.0 | 4,086.0 | 5,236.0 | 13,880.0 |
| Site of the Rosemont shps – Infrastructures and private development | 793.0 | 0.0 | 0.0 | 793.0 |
| Montréal Technoparc - Infrastructures and development | 475.0 | 0.0 | 0.0 | 475.0 |
| Technopôle Angus - infrastructures | 1,027.0 | 0.0 | 0.0 | 1,027.0 |
| **Total specific projects** | **74,365.0** | **11,106.0** | **7,798.0** | **93,269.0** |
| Projects dedicated to the Investment Fund | 46,228.0 | 116,472.0 | 144,894.0 | 307,594.0 |
| **Total expenditures** | **120,593.0** | **127,578.0** | **152,692.0** | **400,863.0** |
| **Financing** | | | | |
| Grant | 60,593.0 | 67,578.0 | 92,692.0 | 220,863.0 |
| Loans | 60,000.0 | 60,000.0 | 60,000.0 | 180,000.0 |
| **Total financing** | **120,593.0** | **127,578.0** | **152,692.0** | **400,863.0** |

## PARKING LOT TAX: SECTORS OF APPLICATION

Figure 3
Parking Lot Tax: Sectors of Application


Av. des Pins
Rue Cherrier
Av. Atwater
Rue Sherbrooke Ouest
Rue Drummond
Rue Saint-Urbain
Rue Clark
Av. Papineau
Rue Lucien-L'Allier
Rue de la Montagne
Rue Notre-Dame Ouest
Rue Bridge
0
250
500
Meters
▨ Sector A
Sector B

Note : The buildings on either side of a street marking the limit of a sector are part of that sector.
The buildings located on either side of a street that separates sectors A and B are part of sector A

## GLOSSARY AND SPECIAL TERMS

**Allocation**
Item referring to funding drawn on financial reserves or reserve funds and cumulative surpluses and used to finance operating activities for the current fiscal year. This item also refers to funding earmarked for the replenishment of financial reserves and reserve funds and for financing capital procurements set out in the TCWP.

**Annualization**
Administrative procedure that consists of establishing budget expenditure and revenue components on an annual basis that had previously been established for short periods.

**Assessment roll**
Record containing information pertaining to the breakdown of taxes that have been assessed. Also includes the names of each property owner, the assessed value of each building, the rate of every property tax, the amount of taxes due from each taxpayer and the amount of all back taxes due from each taxpayer. This roll is a public document.

**Average cumulative property tax rate**
Rate produced by adding property tax rates to the property tax equivalents of user fees applicable to a given property category.

**Averaging of assessment roll changes over time**
Fiscal measure intended to mitigate the impact of a new valuation roll by distributing over a four-year period a change in the assessed value of a property resulting from implementation of the new roll.

**Borough**
Territorial, administrative and political division. Montréal is divided into 19 boroughs that are considered to be business units, so that it may exercise certain powers.

**Business plan**
Strategic plan in which a business unit defines its key concerns and issues and focuses on the goals and commitments that it intends to meet over the short and medium terms.

**Business unit**
Entity consisting of either a borough or a city department.

**Central department**
Administrative entity or business unit responsible for assisting the city administration and the boroughs in areas of planning and support. A central department can also assume operational duties.

**Charter of Ville de Montréal**
Québec statute pertaining to the constitution, organization, areas of jurisdictions and powers of this municipality. Rules governing the harmonization of municipal taxation appear in the *Charter of Ville de Montréal*.

**Development**

In the Three-Year Capital Works Program, "development" is considered to be the goal of any investment pertaining to the addition or expansion of facilities, increase in the amount of municipal equipment, construction of roadways or underground conduits, as well as the acquisition and landscaping of new parks.

**Distribution of change in property values**

Fiscal incentive aimed at smoothing the effect of a new property assessment roll by gradually applying the changes of value represented in the new roll to property taxes.

**Eco-centre**

Facility designed to receive recyclable and reusable materials. Eco-centres also serve as community centres by providing information and by enabling residents to participate in educational and other activities pertaining to the environment.

**Eco-Quartier**

Program aimed at supporting initiatives of residents seeking to participate in an organization devoted to the promotion and to the improvement of their borough's quality of life.

**Effectiveness**

Measure of the extent to which certain objectives have been achieved.

**Efficiency**

Measure of how well resources have been used in meeting a set objective.

**Employer contributions**

Expenditure item consisting of fringe benefits (various insurance programs, pension plan contributions, etc.) and employee benefits (contributions to the QPP, to employment insurance, to the CSST, to the Fonds de santé) granted to elected officials and to employees.

**Employee on availability**

Permanent employee whose permanent position has been abolished and who is no longer the incumbent of a position.

**Employee on availability outside of the administrative structure**

Employee on availability who has not been assigned to any authorized position within the administrative structure of a borough or of a city department.

**Expenditures by item**

Expenditure classification system based on the economic function of the goods and services in question and defined in the *Manuel de la présentation de l'information financière municipale*. The following expenditure categories exist: Remuneration, Employer contributions, Transportation and Communications, Professional, Technical and Other Services, Leasing, Maintenance and Repair, Durable Goods, Non-Durable Goods, Financing Expenses, Contributions to Other Organizations and Entities and Other Purposes.

**Field of endeavour**
Term designating a sector of municipal responsibility.

**General property tax**
Tax based on a building's assessed property value and thus on revenue used to finance the municipality's overall expenditures. Tax rates vary according to four property categories.

**Global tax rate**
Rate obtained by dividing the assessed property value of a municipality by the tax revenue collected from all of its taxpayers.

**Gross investment expenditure**
This expression indicates total investment expenditures adjusted by subtracting the GST rebate. These amounts are shown in contrast with net investment expenditures and do not take into account financing methods.

**Imbalance in taxation**
Transfer of a share of the tax burden from one sector to another, from one property category to another or from one property to another. Any modification of the basis for a tax or a fee in terms of value, frontage, dwelling units, etc., may result in an imbalance in taxation.

**Inter-unit charge**
Transaction involving an exchange of services between two business units. The concept of inter-unit charge enables a unit providing a service to charge an expenditure to the receiving unit.

**Investment expenditure**
Expenditure for items that can be purchased, built, developed or improved. Such asset items must also meet the following criteria:

- They are to be used to produce goods, to provide services or to ensure operations of the municipal administration.
- They have been purchased, built, developed or improved to be used in a sustainable manner.
- They are not to be sold in the municipality's normal course of business.

**Loan by-law**
Authorization from the ministre des Affaires municipals, Régions et de l'occupation du territoire (MAMROT) for the city to take out a loan that generally will serve to fund certain investment expenditures that are too costly to be assumed over a single fiscal year.

**Montréal International**
Organization seeking to contribute to the economic development of Greater Montréal and to expand the region's international influence.

**Municipal category**
Standardized system of classifying municipal activities applicable to all municipal organizations and which is defined in the *Manuel de la présentation de l'information financière municipale*. These categories are: General Administration, Public Security, Transportation, Environmental Hygiene,

Health and Welfare, Urban Planning and Development, Recreation and Culture and Financing Costs.

**Net investment expenditure**

This expression indicates only that portion of gross investment expenditures financed through loans to the city. This figure is calculated by deducting other sources of financing (grants, contributions, etc.) from the gross investment expenditure.

**Occupancy of the public domain**

Installation of certain structures, in whole or in part, in an area normally reserved for public use.

Such structures could include stairways, balconies, pedestrian overpasses and underground passages. Owners are billed rental fees for such use. A rental fee may represent a symbolic amount, it may be based on a contractually established rate or it may be based on a value set by the city.

**Other Budget Items**

Budget subdivision grouping a set of expenditures of the same type that are not associated with the boroughs or with the city departments.

**Payments in lieu of taxes**

Amounts paid by the owners of tax-exempt properties in lieu of various taxes and fees. The nature and amount of such compensation varies by owner (government, school board, hospital, non-profit organization, church, etc.).

**Person-year**

Concept used by the city administration to convert the number of employees of any status into full-time equivalents.

**Program**

Programs serve as complements to projects listed in the business unit tables of the Three-Year Capital Works Budget and cover a series of sub-projects to carry out work of a similar nature and that are common to multiple boroughs or to central departments.

**Protection**

This represents the Three-Year Capital Works Program investment goal of preserving, restoring, rehabilitating and maintaining assets.

**Property categories**

For general property tax assessment purposes, the overall set of properties to which a particular rate applies. In assessing taxes, the city administration uses four property categories: non-residential properties, vacant lots, properties with six or more dwellings and the residual category.

**Property transfer**

Transfer of ownership of a building, creation or transfer of an emphyteutic lease or lease of a building for a period of more than 40 years.

**Property Transfer Tax**
Fees imposed on the buyer of a building when property changes hands are now calculated as follows: 0.5% of the sale price up to $49,999, 1.0% of the sale price between $50,000 and $249,999, and 1.5% of the sale price between $250,000 and $499,999 and 2.0% on the sale price over $500,000. (*By-Law concerning the rate of transfer duties applicable to transfers whose basis of imposition exceed $500,000* -10-007)

**Property valuation roll**
Record prepared by the city's Direction de l'évaluation foncière (tax assessment) including all information required for producing the tax roll.

**Quasi-municipal organization**
Non-profit entity that has been endowed, under conditions provided by law, with a legal personality and which maintains a business relationship with the city.

**Quota shares**
These shares represent the contribution expenditures to be paid by the Ville de Montréal for funding activities that fall under the authority of the Urban Agglomeration Council.

The set of quota shares received from the Ville de Montréal and the other related municipalities constitute the urban agglomeration's main source of revenues.

**Real estate acquisitions**
Items representing the amount earmarked for capital expenditures under the Three-Year Capital Works Program.

**Real estate assessment roll (property valuation roll)**
Record prepared by the city's Direction de l'évaluation foncière (property valuation division), including all information required for producing the tax roll.

**Reclamation rate**
Percentage of solid waste produced that did not serve as landfill because of recovery, reuse or reduction of disposal at the source.

**Remuneration**
Heading that includes the salaries and compensation paid to elected officials and to employees.

**Residual category**
Set of buildings primarily consisting of residential structures containing no more than five units. Such buildings are subject to the general property tax basic rate. This category also includes vacant lots on which construction is prohibited.

**Royalties—underground conduits**
Rental fee imposed on users of the underground conduit network of the Commission des services électriques (electrical services commission) based on the space their conduits take up within the network.

**Sector**
In terms of taxation, territory of a former municipality. The property situated within each former municipality remains responsible for the latter's' respective debts.

**Tax burden**
For a given fiscal year, the set of tax revenues derived from such sources as general property taxes, water user fees and solid waste treatment fees. The tax burden is estimated on the basis of real estate assessment roll data as at September 13, 2006. Finally, the tax burden is that portion of the tax revenue for a given sector to which a ceiling on any increase applies (5% maximum) for purposes of tax harmonization under the *Charter of Ville de Montréal*.

**Tax harmonization**
Effort to bring the various tax regimes and taxation levels of various city sectors (former municipalities) within a single system of taxation.

**Transfers**
Grants from different levels of government, other public organizations, private businesses and individuals, with no service provided as valuable consideration. Transfer revenues are organized in accordance with their ultimate categories. They may be used to finance operating expenditures, to service the debt or to make investments.

**User fees**
With respect to taxation, amount due in consideration of a service provided to a building or to its occupant. Such fees are paid by the property owner or occupant.

## SPECIAL TERMS

### TERRITORIES

**Montréal Urban Agglomeration**
The 16 municipalities that make up the Island of Montréal or simply, the Island of Montréal.

**Local municipality**

- The term "local municipality" comprises a variety of different entities including cities, municipalities, villages, parishes and townships. (Source: MAMROT)
- The local municipality is administered by a municipal or city council. (Source: MAMROT)

**Central city**

- The Ville de Montréal, in its relationship with the local municipalities that make up the urban agglomeration of Montréal.
- The central city carries out the urban agglomeration's various responsibilities within the Island of Montréal and local responsibilities within the residual city, through the appropriate decision-making body (the Urban Agglomeration Council, the City Council or a borough council.

**Reconstituted municipalities**

- Excluding the residual city, the 15 territories of the Island of Montréal that resumed their municipal status on January 1, 2006.
- The reconstituted municipalities are responsible for their respective local services.

**Related municipalities**
The Island of Montréal's 16 related municipalities (the 15 reconstituted municipalities and the Ville de Montréal) that sit on the Montréal Urban Agglomeration Council.

## Urban Agglomeration powers

The Urban Agglomeration Council or the Executive Committee carries out the urban agglomeration's responsibilities pursuant to law. These entities are, in other words, responsible for urban agglomeration services provided by the central city (Montréal) to all island residents.

### Urban Agglomeration services

All common services provided by Montréal to island-wide residents.

### Local areas of responsibility

- The council of each municipality on the Island of Montréal exercises local areas of responsibility that are defined by law, which means such councils are responsible for local services provided within the local municipality.
- Responsibilities exercised by local municipalities are also called *neighbourhood services*.
- In the case of the Ville de Montréal, the *Charter of Ville de Montréal* states that these local areas of authority shall be shared between the City Council and the borough councils. There are, accordingly:
    - Local areas of authority administered by the boroughs.
    - Local areas of authority administered by the City Council.

## DELIBERATIVE BODIES

### Urban Agglomeration Council

- One of the city's deliberative bodies.
- The Urban Agglomeration Council exercises the urban agglomeration's powers pursuant to law. This council is, in other words, responsible for urban agglomeration services provided by the city to all island residents.

### City Council

- Each local municipality has a City Council.
- The City Council is one of the city's four deliberative bodies.
- Montréal's City Council exercised those local powers stipulated under the *Charter*. This council is, in other words, responsible for certain city-wide local services.
- In the case of Montréal, the *Charter* stipulates that local powers be divided among the City Council and the borough councils.
- In the case of the reconstituted municipalities, municipal council also exercise local powers. They are, in other words, responsible for their own local services.

### Borough Council

- Deliberative body found in each of Montréal's 19 boroughs.
- Borough councils exercise local powers as prescribed by the *Charter*. This means they are responsible for the local services provided within each borough.

### Executive Committee

- Montréal's deliberative body, consisting of between 7 and 11 members appointed by the mayor of Montréal.
- The Executive Committee has authority of local, rather than agglomeration powers.

### Deliberative Bodies

Montréal has four deliberative bodies:

- The City Council.
- The Urban Agglomeration Council.
- The borough councils.
- The Executive Committee.

The 15 reconstituted municipalities of the Montréal Urban Agglomeration each have two deliberative bodies:

- A municipal council.
- The Urban Agglomeration Council.

## BUDGET

### City Budget

The city budget comprises amounts associated with both the urban agglomeration's powers and with the city's local powers.

### City Council Budget

- The City Council Budget is the budget adopted by Montréal's City Council so that it may exercise local powers within the city.
- The city's local powers are exercised both by the boroughs and the central departments.

### Urban Agglomeration Council Budget

- The Urban Agglomeration Council Budget is the budget adopted by the Urban Agglomeration Council so that it may exercise the urban agglomeration's powers throughout the island.
- The urban agglomeration's powers are exercised by Montréal's central departments.

### Borough Budget

The borough budget is the budget adopted by the borough council and applied to the borough's local powers under the latter's authority.

### Adoption of the Budget

Notwithstanding the fifth paragraph of subsection 3 of section 474 of the *Cities and Towns Act* (chapter C-19), where, on 1 January, the city's budget is not adopted, one-quarter of each appropriation provided for in the budget of the preceding fiscal year is deemed to be adopted. The same rule applies on 1 April, 1 July and 1 October if, on each of those dates, the budget has not yet been adopted.

The council may prepare and adopt a supplementary budget to make up any anticipated deficit (sections 474.4 to 474.7 of the *Cities and Towns Act*).

### Adoption of the Budget during a Year in which a General Election is Held in the Municipality

Between 15 November and 31 December, the council shall prepare and adopt the budget of the municipality for the next fiscal year and provide therein for revenues at least equal to the expenditures provided for therein. However, during a year in which a general election is held in the municipality, the period is extended until 31 January of the following year. (*Cities and Towns Act*, R.S.Q. c. C-19, s. 474 – par. 1).

## QUOTA SHARE CONCEPT

*Under An Act to amend various legislative provisions concerning Montréal* (S.Q. 2008, c.19., "Bill 22"), adopted June 20, 2008, most urban agglomeration activities shall be funded through a new quota share system. In other words, rather than levy direct taxes on Island of Montréal residents, the Urban Agglomeration Council will now share the cost of exercising its authority with the related municipalities. The related municipalities can then draw on their quota shares to make their payments, in accordance with their particular fiscal directions.

## TAXES

**Taxes of the Ville de Montréal**

Include the urban agglomeration tax (prior to 2009), the local municipal tax and the borough taxes.

**Urban Agglomeration Taxes**

In response to the Government of Québec's commitment to require contributions by telephone customers to the funding of a 9-1-1 emergency centre, the National Assembly adopted legislative provisions allowing municipalities to apply a 9-1-1 telephone tax for this purpose. The urban agglomeration tax replaces an earlier 9-1-1 fee. This 40¢ per month tax has been charged by telephone companies since December 1, 2009.

This tax is the only kind of tax that can be collected by the urban agglomeration, as set out in section 118.79, paragraph 4 of *An Act respecting the exercise of certain municipal powers in certain urban agglomerations*, R.S.Q., c. E-20.001

**Local Municipal Taxes**

- **Local municipal taxes**
  Taxes falling under the authority of the City Council paid by all Montréal residents for local services.

- **Borough taxes**
  Specific taxes falling under the authority of the borough council and paid (where applicable) by residents of a particular borough for neighbourhood services.

## INDEX OF ACRONYMS AND ABBREVIATIONS

**AMT**
Agence métropolitaine de transport (Montréal commuter train agency)

**BAM**
Bureau accès Montréal (Accès Montréal office)

**CES**
Centre d'expertise et de support (expertise and support centre)

**CESM**
Complexe environnemental de Saint-Michel (Saint-Michel environmental complex)

**CFP**
Commission de la fonction publique (public service commission)

**CHUM**
Centre hospitalier de l'Université de Montréal (Université de Montréal hospital centre)

**CIM**
Conseil interculturel de Montréal (Montréal intercultural council)

**CLD**
Centre local de développement (local development centre)

**CLE**
Centre local d'emploi (local employment centre)

**CMM**
Communauté métropolitaine de Montréal (Montréal Metropolitan Community)

**CMHC**
Canada Mortgage and Housing Corporation

**CSE**
Commission des services électriques (electrical services commission)

**CSIF**
Canada Strategic Infrastructure Fund

**CSST**
Commission de la santé et de la sécurité du travail (Québec occupational health and safety board)

**CTAM**
Comité de transition de l'agglomération de Montréal (Montréal urban agglomeration transition committee)

**CUSM**
McGill University Health Centre

**FIS**
Fonds d'initiative stratégique (strategic initiative fund)

**FSFAL**
Fonds spécial de financement des activités locales (special fund to finance local activities)

**GIST**
Groupe d'intervention stratégique (strategic response group)

**GST**
Federal Goods and Services Tax

**IATA**
International Air Transport Association

**ISQ**
Institut de la statistique du Québec (Québec statistics institute)

**LCD**
Local Development Centres

**MAMROT**
Ministère des Affaires municipales, des Régions et Occupation territoriale

**MAPAQ**
Ministère de l'Agriculture, des Pêcheries et de l'Alimentation du Québec (Québec ministry of agriculture, fisheries and food industries)

**MCCCF**
Ministère de la Culture, des Communications et de la Condition féminine (department of culture, communications and the status of women)

**MESS**
Ministère de l'Emploi et de la Solidarité sociale (department of employment and social solidarity)

**MI**
Montréal International

**ICAO**
International Civil Aviation Organization

**OMH**
Office municipal d'habitation (Montréal municipal housing bureau)

**PROCIM**
Programme de coopération industrielle de Montréal (Montréal industrial cooperation program)

**PRQC**
Programme de revitalisation des quartiers centraux (downtown urban renewal program)

**PRU**
Programme de renouveau urbain (urban renewal program)

**PSAB**
Public Sector Accounting Board

**P-Y**
Person-year

**QIM**
Quartier international de Montréal (Montréal international district)

**QST**
Québec Sales Tax

**RASOP**
Revue des activités, des services, des opérations et des programmes (review of activities, services, operations and programs)

**RRQ**
Régie des rentes du Québec (Québec income-security board)

**SDC**
Société de développement commercial (commercial development corporation)

**SHDM**
Société d'habitation de Montréal (Montréal housing corporation)

**SIMON**
Système Intégré Montréal (Montréal integrated management system)

**SITA**
Société internationale de télécommunication aéronautique (society of international telecommunications for the air transport industry)

**SITE**
Service des infrastructures, transport et environnement (infrastructure, transportation and environment)

**SOFIL**
Société de financement des infrastructures locales du Québec

**SPVM**
Service de police de la Ville de Montréal (police department)

**STM**
Société de transport de Montréal (Montréal public transit corporation)

**TECQ**
Taxe sur l'essence et contribution du Québec (Government of Québec fuel tax and contribution)

**TGE**
Telecommunications, gas and electricity

**TGT**
Global tax rate

**TCWP**
Three-year Capital Works Program

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